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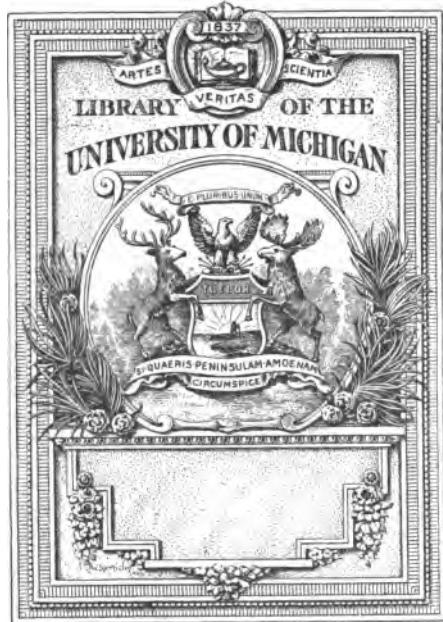
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THE FINANCE COMMISSION
OF THE
CITY OF BOSTON

APPOINTMENTS, ORGANIZATION AND
COMMUNICATIONS

VOLUME V.



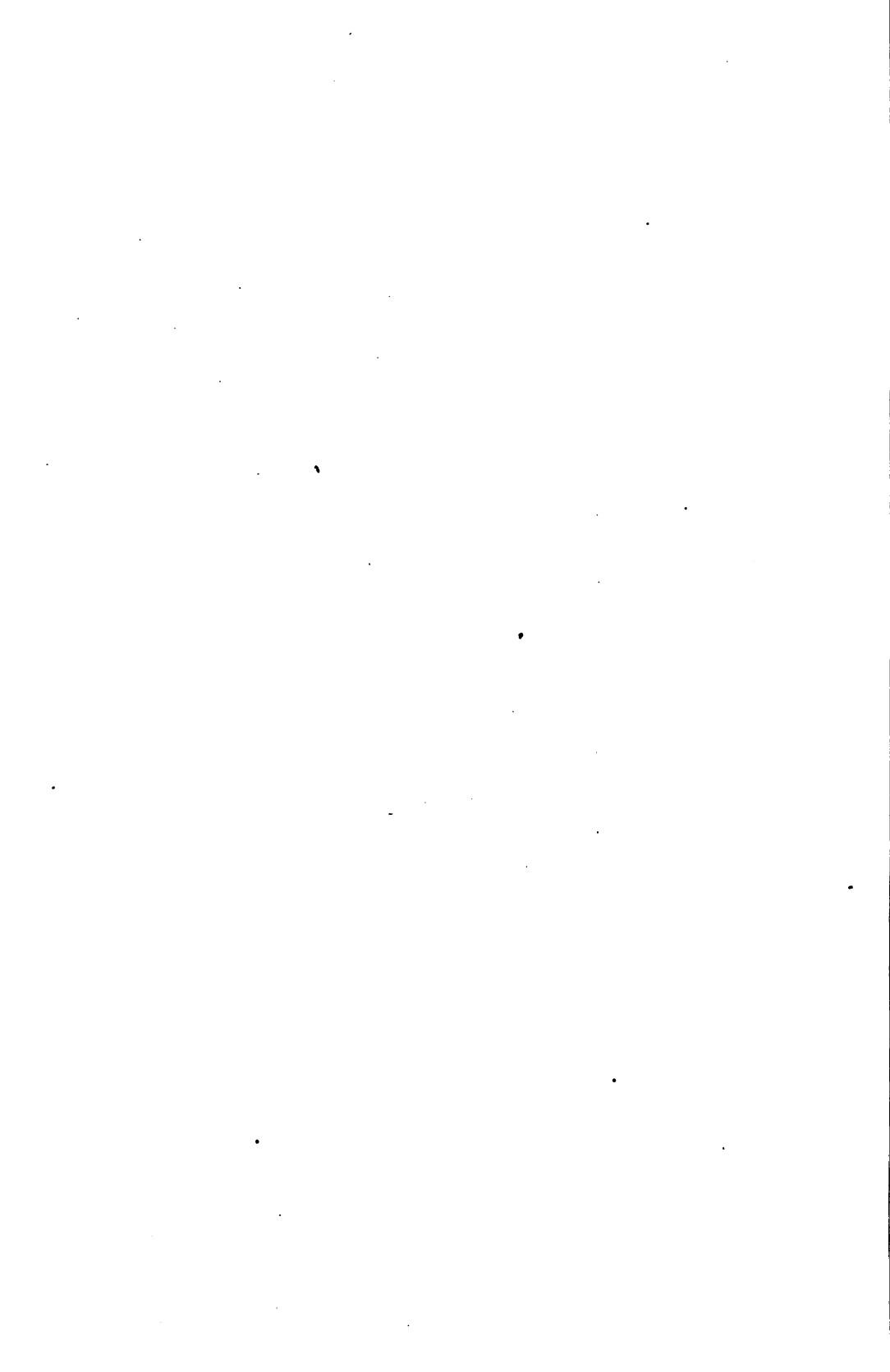
CITY OF BOSTON
PRINTING DEPARTMENT
1910



PREFACE.

The original Finance Commission, which organized on July 30, 1907, and continued in office until January 31, 1909, published four volumes of reports and communications.

This volume, published by the present Finance Commission, has been numbered five, so as to present all the reports of both commissions in a single continuous series, and thus avoid the perplexity which would otherwise arise in referring to the reports if they were so numbered as to seem to constitute two distinct series.



APPOINTMENT AND ORGANIZATION.

The members of the Finance Commission were appointed on June 23, 1909, under section 17, chapter 486, of the Acts of 1909. The commission organized on June 24, 1909, and established headquarters at Rooms 410-413 Tremont Building, Boston. The members, John A. Sullivan, Charles P. Curtis, Francis N. Balch, John F. Moors and Geoffrey B. Lehy, were appointed for five, four, three, two and one year terms respectively, and Mr. Sullivan was designated as chairman. The powers and duties of the Finance Commission are defined in the legislative acts set forth below:

CHAPTER 486, ACTS OF 1909.

SECTION 17. Within sixty days after the passage of this act the governor with the advice and consent of the council shall appoint a finance commission to consist of five persons, inhabitants of and qualified voters in the city of Boston, who shall have been such for at least three years prior to the date of their appointment, one for the term of five years, one for four years, one for three years, one for two years, and one for one year, and thereafter as the terms of office expire in each year one member for a term of five years. Vacancies in the commission shall be filled for the unexpired term by the governor with the advice and consent of the council. The members of said commission may be removed by the governor with the advice and consent of the council for such cause as he shall deem sufficient. The chairman shall be designated by the governor. His annual salary shall be five thousand dollars, which shall be paid in monthly installments by the city of Boston. The other members shall serve without pay.

SECTION 18. It shall be the duty of the finance commission from time to time to investigate any and all matters relating to appropriations, loans, expenditures, accounts, and methods of administration affecting the city of Boston or the county of Suffolk, or any department thereof, that may appear to the commission to require investigation, and to report thereon from time to time to the mayor, the city council, the governor, or the general court. The commission shall make an annual report in January of each year to the general court.

SECTION 19. Whenever any pay roll, bill, or other claim against the city is presented to the mayor, city auditor, or the city treasurer, he shall, if the same seems to him to be of doubtful validity, excessive in amount, or otherwise contrary to the city's interest, refer it to the finance commission, which shall immediately investigate the facts and report thereon; and pending said report payment shall be withheld.

SECTION 20. The said commission is authorized to employ such experts, counsel, and other assistants, and to incur such other expenses as it may

deem necessary, and the same shall be paid by said city upon requisition by the commission, not exceeding in the aggregate in any year the sum of twenty-five thousand dollars, or such additional sums as may be appropriated for the purpose by the city council, and approved by the mayor. A sum sufficient to cover the salary of the chairman of the commission and the further sum of at least twenty-five thousand dollars to meet the expenses as aforesaid shall be appropriated each year by said city. The commission shall have the same right to incur expenses in anticipation of its appropriation as if it were a regular department of said city.

SECTION 21. For the purpose of enabling the said commission to perform the duties and carry out the objects herein contemplated, and to enable the mayor, the city council, the governor or the general court to receive the reports and findings of said commission as a basis for such laws, ordinances, or administrative orders as may be deemed meet, the commission shall have all the powers and duties enumerated in chapter five hundred and sixty-two of the acts of the year nineteen hundred and eight and therein conferred upon the commission designated in said act; but counsel for any witness at any public hearing may ask him any pertinent question and may offer pertinent evidence through other witnesses subject to cross-examination by the commission and its counsel.

CHAPTER 562, ACTS OF 1908.

An Act to Define the Powers of the Finance Commission of the City of Boston.

Be it enacted, etc., as follows:

SECTION 1. The commission of seven appointed by the mayor of the city of Boston under the authority of two certain orders of the city council of said city, approved by the mayor, January twenty-ninth and March seventh, nineteen hundred and seven, respectively, to examine into all matters pertaining to the finances of the said city, including appropriations, debt, loans, taxation, expenditures, bookkeeping, administration and other matters more particularly set forth in said orders, is hereby given authority to prosecute the said investigation, to inquire into the management of the business of said city, and to inform itself as to the manner and methods in which the same is or has been conducted. The commission shall report its findings and recommendations to the general court.

SECTION 2. For the purpose of enabling the commission to perform the duties and carry out the objects contemplated by said orders and by this act, and to enable the general court to receive the aforesaid findings and recommendations as a basis for such laws relating to the government of said city as the general court shall deem meet to enact, the commission shall have power to require the attendance and testimony of witnesses and the production of all books, papers, contracts and documents relating to any matter within the scope of the said investigation, or which may be material in the performance of the duties imposed by said orders and this act. Such witnesses shall be summoned in the same manner and be paid the same fees as witnesses before the municipal courts of said city. Each of such witnesses may be represented by counsel who may cross-examine the witness for whom he appears for not more than ten minutes during

his examination. The chairman or any member of the commission may administer oaths to or take the affirmation of witnesses who appear before the commission. The commission may prescribe reasonable rules and regulations for the conduct of hearings and the giving of testimony.

SECTION 3. If any person so summoned and paid shall refuse to attend, or to be sworn, or to affirm, or to answer any question, or to produce any book, contract, document or paper pertinent to the matter of inquiry in consideration before the commission, a justice of the supreme judicial court or of the superior court, in his discretion, upon application by the commission or any member thereof, authorized thereto by vote of said commission, may issue an order requiring such person to appear before the commission, and to produce his books, contracts, documents and papers and to give evidence touching the matter in question. Any failure to obey such order of the court may be punished by such court as a contempt thereof.

SECTION 4. Any person so summoned and paid who shall refuse to attend, or to be sworn, or to affirm, or to answer any question, or to produce any book, contract, document or paper pertinent to the matter in consideration by the commission, and any person who wilfully interrupts or disturbs, or is disorderly, at any hearing of the commission shall be punished by a fine not exceeding fifty dollars, or by imprisonment for not more than thirty days, or by both such fine and imprisonment.

SECTION 5. Any person who wilfully swears or affirms falsely before the commission upon any point material to the matter of inquiry shall be guilty of perjury, and shall be subject to the provisions of chapter two hundred and ten of the Revised Laws and amendments thereof.

SECTION 6. Upon application by the commission to any justice of the supreme judicial court, or of the superior court, the said justice may issue a commission to one or more competent persons in another state for the examination of a person without this commonwealth relative to any matter within the scope of the said investigation or of this act. The testimony of such person may be taken by open commission, or otherwise under the procedure, so far as the same may be applicable, provided by section forty-three of chapter one hundred and seventy-five of the Revised Laws, and the said justice may issue letters rogatory in support of said commission.

SECTION 7. Nothing in this act shall be construed to compel any person to give any testimony or to produce any evidence, documentary or otherwise, which may tend to incriminate him.

SECTION 8. The powers granted by this act shall cease on the thirty-first day of December, nineteen hundred and eight.

[Approved June 1, 1908.]

The report of the commission to the General Court is contained in Part I. herein; the commission's reports to the city government are in Part II.; and a summary of the recommendations made by the former Finance Commission, with a record of the action taken thereon, is in Part III.



PART I.

REPORT TO THE GENERAL COURT.



BOSTON, January 31, 1910.

*To the Honorable the Senate and House of Representatives in
General Court assembled:*

The Finance Commission, as required by section 18, chapter 486 of the Acts of 1909, respectfully submits the following report:

On the twenty-third day of June, 1909, John A. Sullivan, Charles P. Curtis, Francis N. Balch, John F. Moors and Geoffrey B. Lehy were appointed and confirmed as members of the Finance Commission, to exercise the powers and perform the duties provided in sections 17 to 21, both inclusive, of chapter 486 of the Acts of 1909, and chapter 562 of the Acts of 1908, Mr. Sullivan being designated as chairman, and the appointees being named for five, four, three, two and one year terms respectively. The members of the commission organized on June 24, 1909, and established headquarters at rooms 410-413 Tremont Building, Boston.

An appropriation of \$18,000 was made by the City Council, of which approximately \$11,000 has been expended.

From the date of organization to January 31, 1910, the commission has held 60 meetings, conducted 112 hearings on various subjects, examined 223 witnesses and published 12 reports and communications.

In the first seven months of its term the commission has been able to make a general survey of the field of city government, and to note the reforms effected in the last two and one-half years. Believing that sufficient care has not been taken heretofore to check up the improvements accomplished against the reforms suggested, the commission has prepared, and will publish in the first volume of its reports, a compilation of the recommendations of the former Finance Commission, together with a brief statement of the action taken with respect to each of such recommendations. It appears that, in many respects, the character of the administration of the city's affairs has been improved.

I. PROGRESSIVE FEATURES.

A. *The City Debt.*

The most important change to be noted is that the rapid increase of the city's debt has been checked. In the twelve years from January 31, 1895, to January 31, 1907, the city's net debt, including its share of the metropolitan debt and of the state debt, rose from \$42,025,948.10 to \$111,848,735.06,* an increase of 166 per cent., or nearly \$70,000,000. Exclusive of the metropolitan, state and rapid transit debts, there was an increase in the city's net debt of \$19,910,047.97 from January 31, 1895, to January 31, 1906, and the increase would have been \$32,440,047.97 if \$12,530,000 of debt had not been cancelled in the year 1901-02 with money received from the sale of the city's waterworks to the state. In the two years from January 31, 1906, to January 31, 1908, the increase, exclusive of the three classes of debts aforesaid, was \$1,506,926.72, while in the year and eleven months from January 31, 1908, to December 31, 1909, there has been a decrease of \$1,812,809.88, of which \$1,000,000 is due to the fact that the city applied to the reduction of its debt the money received from the sale of the insane hospital property. Further allowance should be made on account of the loans issued in January, 1910; but after making these allowances the encouraging fact still remains that, excluding the rapid transit loans, there has been an actual decrease in the city's debt in the last two years, which is the first decrease since 1901-02, when the water loans were reduced as above stated.†

In these two years no money has been borrowed for current expenses, or for purposes not the legitimate subject of loans. The extravagant practice of borrowing money for the extension of water mains, which had been in existence for several years prior to 1907-08, was sought to be continued in that year, the Mayor having requested the City Council to authorize a loan of \$300,000 for that purpose. The City Council, however, on the recommendation of the former

* January 31, 1910, approximately \$114,495,274.79. See page 136, *post.*

† The net city debt, exclusive of rapid transit, metropolitan and state debt, was \$58,498,398.42 on January 31, 1908, and \$56,777,633.06 on January 31, 1910, a decrease of \$1,720,768.36 in the last two years. If the \$1,000,000 received from the state is deducted the decrease is \$720,768.36.

Finance Commission that no loan exceeding \$75,000 be authorized for that purpose in that year, and that in the future no loans for the extension of water mains be authorized, declined to authorize the loan for any part of the \$300,000 in question. (See Finance Commission Reports, Volume I., page 24.) Since that date no loans for this purpose have been voted, the necessary money having been provided by taxes.

The practice of borrowing money for "street improvements" has been abandoned, and the money needed for this purpose has been provided from taxes.

In the last two years there has been less frequent resort to the practice of borrowing money outside the debt limit than in previous years. Thus in ten years from 1898-99 to 1907-08, inclusive, the amount of money borrowed outside of the debt limit, exclusive of rapid transit purposes, was \$29,527,100, an average of \$2,952,710 a year, while in the year 1908-09 the amount so borrowed was \$760,700, and in the year 1909-10 only \$317,100.

B. Contract Methods.

There has been a vast improvement in the method of awarding contracts. The practice of evading the law by awarding contracts for \$2,000 or more, without advertisement for bids, has been abandoned. Under chapter 418, section 4, of the Acts of 1890, all contracts of the City of Boston for \$2,000 or more are required to be advertised unless the Mayor in writing authorizes the award without advertisement. In 1892-93 and 1895-96, 81 per cent. of the number of such contracts were awarded after public advertisement. In all the other years between 1890 and 1908 the percentage has been less. Between February 1, 1908, and September 9, 1909,* 90.8 per cent. in number and 95.2 per cent. in amount of such contracts have been awarded after advertisement, which is the highest percentage in any year since 1890. In 1906-07 and 1907-08 the number advertised was 46 per cent. and 48 per cent. respectively.

* On and after September 9, 1909, by virtue of section 30, chapter 486 of the Acts of 1909, all contracts for \$1,000 and upwards are required to be advertised, and as the limit has thus been changed the computation as to contracts for \$2,000 or more should be carried only to September 9, 1909.

From January 1, 1906, to January 31, 1908, \$1,473,663, out of a total of \$5,046,730, or 29.2 per cent., were awarded without advertisement,* whereas, from February 1, 1908, to September 9, 1909, only \$200,406, out of a total of \$4,213,602, or 4.8 per cent., were awarded without advertisement.

In the three departments in which the practice of awarding gift contracts to favorites prevailed most extensively in the past,—the Street, Water and Supply Departments,—practically all contracts in the last two years were awarded after public advertisement for bids. A comparison of the record of these three departments in the period between January 1, 1906, and January 31, 1908, with the record of the period between January 31, 1908, and September 9, 1909, shows that in the former period 189 such contracts were made, of which 66, or 34.8 per cent., were advertised. In the latter period 196 such contracts were made, 183 of which, or 93.3 per cent., were advertised. In the former period the total amount of such contracts was \$2,027,326, of which \$846,096, or only 41.7 per cent., were advertised. In the latter period the amount of such contracts was \$2,120,820, of which \$2,043,260, or 96.3 per cent., were advertised. In other words, though the number and amount of contracts awarded was substantially the same in the two periods in question, nearly three times the number and more than twice the amount of such contracts were advertised in 1908 and 1909 than in the two preceding years.

Tables showing the percentage in number of contracts for \$2,000 or more, awarded after advertisement in the period between 1885 and 1909, the number and amount of such contracts in all the departments for the last four years, and the number and amount in the Street, Water and Supply Departments in the last four years, are contained in an appendix hereto, marked "A."

The contracts of the Supply Department have been made with more regard to economy than in preceding years. Thus,

* The amounts involved do not furnish as safe a guide as the number of contracts awarded in determining whether the administration is using the city's contracts to reward political supporters, as such favorites are not, as a rule, equipped adequately with plant or means to undertake large works, and consequently receive only the smaller contracts. Wherever political considerations influence the award of contracts they are generally given out in large numbers for relatively small amounts, so as to secure the support of the largest possible number of contractors.

flagstones were purchased at 33 cents a square foot in 1908, and 34 cents in 1909, as against 67 cents in 1907. Greater care has been taken also in respect to coal purchases, and the city's interests have been better protected as to prices, weights and quality than in former years. The abandonment of the city's stone crushing operations and the purchase in the open market of the stone needed have been the means of saving large sums of money. The average cost of stone at the city crushers, exclusive of the cost of carting, but including interest and depreciation charges, was \$1.60 a ton from 1897 to 1905 inclusive, \$2.85 in 1906, and \$3.24 in 1907. Allowing 40 cents a ton for carting to the job, the prices in 1906 and 1907 were \$3.25 and \$3.64 respectively, whereas the average prices of stone delivered on the job in 1908 and 1909 were \$1.39 and \$1.16½ respectively. If the cost a ton in 1908 and 1909 had been the same as in 1907, the city would have expended for crushed stone in the last two years \$250,251.52 more than it actually paid.

C. Land Purchases.

There has been no scandal in connection with land purchases; and no attempt has been made to revive the negotiations for the unnecessary land for Evergreen Cemetery, or the excessively costly land for Mt. Hope Cemetery, for both of which projects loans were authorized in 1907. Two land purchases in 1909 which were called to the attention of the commission were investigated, the results showing that the interests of the city had been adequately protected. The city acquired from February 1, 1908, to December 1, 1909, fifty parcels of land at a cost of \$427,424.74 and the average assessed value of this land for the three years preceding was \$410,839.24, the excess above such assessed value being \$16,585.50, or about 4 per cent.

D. Departmental Methods.

The methods of the city departments continue to show a marked improvement over those of 1907-08, although the record of 1908-09 has not been consistently maintained during the past year. In thirteen departments investigated by the former Finance Commission,—the Assessing, Boston

Infirmary, Cemetery, Collecting, Fire, Health, Printing, Public Buildings, Schoolhouse, Street, Supply, Water and Weights and Measures Departments,—taken as a whole, there has been in the last two years an increase in efficiency accompanied by a reduction in the total expenditures. The expenditures in 1907-08 were \$9,326,904.12, as against \$8,822,589.28 in 1908-09, an excess of \$504,314.84, or about 5.7 per cent.* The expenditures of these departments† for the first eleven months of 1907-08, 1908-09 and 1909-10, respectively, were \$8,351,241.11, \$7,323,543.60 and \$7,329,442.69, and the savings indicated in the figures of the two latter years have been made not on account of a decrease, but in the face of an actual increase, in the total amount of service rendered.

The most notable improvement has been made in the Street Department. The contract system has been greatly extended and the department force considerably reduced. The efficiency of the force has also shown a marked increase. The loss on day labor, as compared with contract work, though large, is not so great as it has been. Thus, the cost of resurfacing macadam roads by day labor, which was \$1.07 a square yard in 1905-06, \$1.19 in 1906-07 and 95 cents in 1907-08, was reduced to 63.9 cents in 1908-09. In 1907-08 it cost \$373,036.50 to resurface 392,670 square yards, while in 1908-09 it cost only \$259,713.88 for 406,438 square yards, or in the latter year \$113,322.62 less for 13,768 square yards more. If the prices of 1907-08 had obtained in 1908-09, it would have cost the city about \$126,000 more than it actually cost in the latter year. The total cost of maintenance over the entire area of macadam roads, including street cleaning by the Paving Division, was 11 cents a square yard in 1905-06 and 1906-07, 8 cents in 1907-08 and 5.3 cents in 1908-09.

The contracts for laying and repairing asphalt pavements have been made in 1908-09 and in 1909-10 at prices far less than those which obtained in former years. Thus, prior to 1908-09, the uniform price for laying or repairing asphalt, or bitulithic pavements, was \$2.50 a square yard for surface and binder. The contracts were awarded without competi-

* The expenses due to the abolition of grade crossings, which were \$371,249.91 in 1907-08, and \$62,913.59 in 1908-09, have not been included.

† Excluding grade crossing expenses.

tion, the city officials maintaining that competition could not be secured as the asphalt business was controlled by a trust, and the bitulithic pavements by a company which had a patent process. In the last two years, however, bids have been solicited by public advertisement, competition has been secured and the cost has been greatly reduced. The price for laying the pavement ranged from \$1.84 to \$2 a square yard in 1908-09, and \$1.50 to \$2.20 in 1909-10. In these two years 22,574 square yards were laid at a cost of \$38,407.75, the average cost being \$1.70 a square yard, or 80 cents less than the former price, and the city has saved in the last two years on this item alone the sum of \$18,059.20. In the ten years from 1898-99 to 1907-08, inclusive, 327,286 yards were laid at a uniform price of \$2.50 a square yard, or an excess of 80 cents a square yard over the average prices of 1908-09 and 1909-10. If genuine competition had been secured in the ten years prior to 1908-09, as undoubtedly it could have been, prices as low as the average of the last two years could have been obtained and a loss of \$261,828.80 on this item would have been prevented.

The repairing of asphalt pavements was likewise said to be in the control of the trust and the contracts were also awarded without competition at the uniform price of \$2.50 a square yard. But in the last two years public advertisement secured bids at lower prices and the work was let in 1908-09 at \$1.73 and in 1909-10 at \$1.62 a square yard with resulting large savings to the city.

The abandonment of the city's stone crushing operations has effected a large saving, as previously stated.

The work of cleaning catch-basins, which in 1907-08 and in preceding years was done partly by day labor and partly by contract, was done by contract to a larger extent in 1908-09, and entirely by contract in 1909-10, with excellent results. In 1906-07 the cost of cleaning 7,922 basins, including the cost of examination and location, was \$62,653.82, or \$7.90 each; in 1907-08, 8,630 cost \$60,993.05, or \$7.06 each; but in 1908-09, 9,253 cost only \$46,052.57, or \$4.97 each, and in 1909-10, 6,488 cost only \$29,879.79, or \$4.60 each. The saving in the last two years, as compared with the prices in 1907-08, was \$35,199.10.

The cost of teaming has likewise been greatly reduced, partly because of the adoption of the system of hiring teams by contract after public advertisement for bids, and partly because of the discontinuance of the wasteful practice of furnishing and carting materials to city contractors. The cost, exclusive of snow removal, was \$391,982 in 1907-08, \$278,829.02 in 1908-09 and \$116,355.77 in 1909-10. Much of the loss on the teaming account in 1907-08, and in preceding years, was due to the practice of hiring teams without competition, at excessive prices, from individuals who had political influence with the administration.

Many other improvements in the administration of the Street Department are worthy of mention, but the foregoing will serve as illustrations of the efficiency and economy which have been obtained under the present superintendent, who, though hampered at times by outside interference and always by the inefficiency of the old men in the service, has succeeded in accomplishing notable reforms.

II. FAILURES IN ADMINISTRATION.

The foregoing summary shows that many improvements in administration have been made, but side by side with notable achievements there have been serious failures.

- ✓ The expenditures for the Mayor's office, instead of being an example for the heads of departments, have indicated a disregard for economy.
- ✓ The large appropriations of the year 1909-10, and the resulting high tax rate, were caused partly by the meritorious practice of paying for "street improvements" and other current expenses out of taxes instead of loans, but mainly by the retention of unnecessary employees and the maintenance of an extravagant scale of salaries. (See Finance Commission Reports, Volume V., pages 57-62.) A much larger saving than any which has been effected could have been made if the superfluous employees had been removed, and the excessive salaries had been reduced to a proper figure. Some employees in the lower grades, principally laborers, have been discharged, but practically no salaries have been reduced, while some have been unjustifiably increased. Many who were discharged

have been reinstated, and some reductions in salary have been followed by restorations. The reduction in the number of city and county employees in the last two years is not a substantial one, as is shown by the following table:

Number of Persons Employed on April 30 of Each of the Following Years.

YEAR.	City.	County.	Total.
1905-06.....	12,558	536	13,094
1906-07.....	12,949	550	13,499
1907-08.....	13,174	579	13,753
1908-09.....	13,108	571	13,679
1909-10.....	12,645	577	13,222

From this it appears that in 1908-09 there were only 74 employees less than in 1907-08. In 1909-10 there were 531 less than in 1907-08 and 457 less than in 1908-09.

There has been a saving in the pay rolls of some of the departments in the last two years, as compared with those of 1907-08, but the total saving cannot be definitely ascertained until the close of the fiscal year. Whatever savings may have been made can be accounted for as follows:

1. By the discharge of some of the superfluous employees in the lower grades, such as laborers, mechanics, inspectors, etc., due in part to a creditable, though insufficient, extension of the contract system.

2. By the discharge or reduction in salary of a few in the higher grades.

The results are far below the reasonable expectations of those interested in reducing the city's expenditures. No good reason can be given for the failure to adopt the former Finance Commission's recommendations as to reductions in salaries in the Assessing, City Clerk, City Messenger, Clerk of Committees, Clerk of Common Council, Collecting, Soldiers' Relief, Treasury, Weights and Measures and other departments.*

* See Finance Commission Reports, Volume I., pages 212, 334, 349.

Unnecessary appointments have also been made, as for example those of the two additional assessors, which, in effect, were nothing more nor less than deliberate gifts of \$8,000 a year of the city's money. Moreover, the Mayor's office has frequently interfered with the conduct of the departments in the making of appointments to subordinate offices, and in at least one case, that of the Penal Institutions Department, with demonstrated pernicious results.

III. THE CHARTER AMENDMENTS AS AN AID TO EFFICIENT ADMINISTRATION.

The commission believes that great progress towards efficient and economical government is within the possibilities of the near future. It does not recommend that impracticable standards of conduct be established for the city departments, but only such as can and ought to be attained. With the longer terms of the Mayor and City Council will come larger opportunity to make a closer study of municipal affairs than former mayors and city councils have enjoyed, and an improvement in administration should result. The increased powers of the Mayor with respect to appointments, and to the control of the city's finances, with the resulting increase in executive responsibility should be accompanied by a corresponding gain in efficiency and economy. The duties of the council have been reduced so as to leave the members more time for the performance of their most important work,—the consideration of appropriations and loans,—and there will no longer be any excuse for neglecting to frame the municipal budget with as much care and intelligence as the president and directors of a private corporation give to the study of its financial operations.

The aim of the city government should be not only to make permanent the improvements of the last two years, but to make further advances in economy and efficiency. All loans should be subjected to the closest scrutiny, both as to propriety and necessity. The high standards now established in the award of contracts should be jealously maintained. The first attempt to break down the competitive system may be regarded as the certain sign of the approach of corruption.

The manner in which the city's contracts and purchases are made affords one of the best tests of the character of an administration. If a large part of the city's business is transacted on verbal orders, or non-competitive contracts, and comparatively little on contracts awarded after public advertisement for bids, favoritism, fraud and excessive prices will be the inevitable result. Under contracts given by favor it has been found to be the rule that defective work is done or inferior materials are supplied. Different results cannot be expected, for the official who admits favoritism in the award of a contract will not be likely to deny other favors in its performance. On the other hand, when the contract is awarded to the lowest bidder, after public advertisement, the city receives lower prices, and favoritism, with its demoralizing consequences, is excluded. The practice of awarding contracts without competition, for political or personal considerations, is an essential part of the spoils system by means of which its beneficiaries are enabled to divert from legitimate public uses large portions of the public funds. The wide extent of the practice has been shown in the public hearings and printed reports of the former Finance Commission, relating to the purchase of various materials and to certain contracts for construction work. (Finance Commission Reports, Volume I., pages 83-106, 129, 198, 209, 222-227, 228-234, 259, 374, 453-483, 499-504, 512.)

The law intended that the Mayor should protect the city's interests in the award of such contracts, by providing that public advertisement shall not be dispensed with except upon his approval in writing; but this provision had been virtually nullified for several years prior to 1908-09 by the practice of authorizing the waiver of advertisement for insufficient reasons, or for no reasons except political ones.

The recent amendments of the city charter, changing the amount of contracts required to be advertised from \$2,000 to \$1,000, make possible even greater improvement in this branch of the public business than has been made in the last two years. If the spirit, as well as the letter, of the law is respected, the field of competition now open will be further enlarged, and the city will obtain corresponding benefits. If, however, only the forms of law are respected, and department

heads are either permitted or directed to request authority to dispense with public advertisement for bids, and such authority is granted upon insufficient grounds, the spoils system will have returned with its favoritism, fraud and resulting heavy financial loss to the city. The practice of assigning false reasons for avoiding public competition should not be tolerated; nor should a return to the practice of making "split" contracts, so as to bring the amount below the statutory figure, be permitted.

IV. RECOMMENDATIONS FOR LEGISLATION.

In pursuance of authority given by sections 18 and 21 of chapter 486 of the Acts of 1909, and section 6, chapter 18, of the Revised Laws, the Finance Commission, on January 5, 1910, submitted to the General Court a summary of recommendations for legislation affecting the City of Boston. The recommendations are as follows:

1. That hereafter, in the Collecting, Treasury and Penal Institutions Departments of the City of Boston, all appointments, except the heads of departments and in the Penal Institutions Department physicians and nurses, be made under and subject to the laws of the Commonwealth relating to the civil service.
2. That all appointments hereafter made in Suffolk County by the clerks of the several courts, the Register of Deeds, the Register of Probate, the Custodian of the Suffolk County court house, the master of the jail, and by the clerks of the police, district and municipal courts of the City of Boston, be made under and subject to the laws of the Commonwealth relating to the civil service.
3. That the heads of the various departments of the City of Boston be authorized to establish, subject to the approval of the Mayor, reasonable fees or charges for the issuance of permits, licenses and other privileges, including the making of openings in streets and sidewalks, and for the making of inspections required by law. Said authority should be given in addition to the authority now given to the Mayor and the City Council under section 28 of chapter 486 of the Acts of 1909, to fix by ordinance the terms, by way of cash payment,

rent or otherwise, upon which permits or licenses for the storing of gasoline, or oil or other inflammable substances, or explosive compounds, and the construction or use of coal holes, vaults, bay windows and marquises in, under or over public ways, shall be issued.

4. That the Superintendent of Streets be authorized to require persons or corporations who desire permits to make openings in streets or sidewalks to deposit with the treasurer of the City of Boston a sum fixed by said Superintendent of Streets, subject to the approval of the Mayor, which shall be sufficient to indemnify the city from loss caused by the settling of said streets or sidewalks after they have been first restored by said persons or corporations making said openings, due to the inability of said persons or corporations to restore said streets or sidewalks to as good order and condition as they were in prior to said opening, or due to the defective manner in which the restoration was made by said person or corporation. If, within two years from the date when the person or corporation opening said streets or sidewalks completes the work of restoring the same, no repairs have been begun by the city on said streets or sidewalks for the purpose of restoring the same to as good order and condition as they were in prior to said opening, the amount so deposited, with such interest as has accumulated, shall be returned to said person or corporation. If the amount of said deposit is more than the reasonable cost to the city of doing said work of repairs, the excess with interest as aforesaid shall be paid to said person or corporation. If the amount so ordered to be paid as deposit, or the amount retained by the city as the reasonable cost of the work of repairs as aforesaid, shall be deemed to be excessive by the person or corporation required to make the deposit, said person or corporation shall have the right to apply for relief to a justice of the Superior Court sitting in equity in Suffolk County. Said justice shall have authority to issue a decree requiring said Superintendent of Streets to issue said permit upon payment of a sum deemed by said justice to be reasonable; or to return to said person or corporation the amount held in excess of the amount determined by said justice to be the reasonable cost of making

said repairs, with interest as aforesaid. The Superintendent of Streets shall be authorized to withhold the permit for the opening of said streets and sidewalks until the sum fixed by him, or subsequently determined by said justice to be reasonable, shall have been paid by the person or corporation requesting such permit.

5. That the fees for recording deeds and other instruments in the registry of deeds for Suffolk County be increased so as to make said registry self-supporting. The Register of Deeds of Suffolk County should be authorized to fix the fees at an amount estimated by him to yield annually in the aggregate a sum sufficient to maintain the department without expense to the City of Boston; and any surplus remaining at the end of the year, above the amount expended for the maintenance of the department, should then be turned over to the collector of the City of Boston, to be used for general county purposes.

6. That the City of Boston be relieved of maintaining, at its sole expense, the various Suffolk County institutions; and that the expense of maintaining Suffolk County courts, jails, houses of correction, other county offices and necessary public buildings for the use of Suffolk County be apportioned between the cities of Boston and Chelsea and the towns of Revere and Winthrop on the basis of population or valuation or in some other equitable manner.

7. That money paid into Suffolk County courts by litigants be placed at interest by the clerks of said courts to the credit of the County of Suffolk; and that said interest, unless otherwise directed by the court, shall, on the thirty-first day of January in each year after the payment of the principal fund to the party in litigation decided to be entitled thereto, be turned over to the collector of the City of Boston, to be used for general county purposes.

8. That section 1 of chapter 271 of the Acts of 1909 be amended, by inserting after the word "year," in line 11 of said section, the following words:

Said officials shall, on or before the first day of March in each year, transmit to the mayor of the City of Boston a written report stating the amount of the receipts and expenditures of their several offices for the year ending on the first day of February preceding; and such statement

of receipts and expenditures shall be classified and arranged in such form and manner as the auditor of the City of Boston shall approve.

9. That chapter 276 of the Acts of 1894, requiring the appointment of assistant assessors in the City of Boston equally from both political parties, be repealed; and that chapter 279 of the Acts of 1903 (police listing act) be amended so as to require the Police Department to submit to the Assessing Department a list of polls taken by said Police Department, said list to serve the assessors of the City of Boston as a basis for the assessment of poll taxes; and that an act be passed authorizing the assessors in the City of Boston to require any person requesting an abatement of poll tax on the ground of nonresidence in Boston to produce a receipt for the payment of poll tax for the year in question to the city or town in the Commonwealth in which he claims residence; or, if such person resides outside the Commonwealth, a statement under oath, signed by him, declaring that he actually resided outside the Commonwealth in the place named by him on the first day of April in the year in which the assessment for poll tax was levied upon him by the assessors of the City of Boston.

10. That the Schoolhouse Commission of the City of Boston be composed of three members, to be appointed subject to the provisions of chapter 486 of the Acts of 1909, the chairman of which shall receive a salary of not less than \$5,000 a year. The other members of said commission shall receive no compensation.

11. That hereafter in the City of Boston the amounts determined by the Commissioner of Soldiers' Relief to be paid to applicants for state aid, military aid and soldiers' relief shall not be required to be submitted to the City Council for its approval; and that a board of unpaid trustees, to consist of three members, shall be appointed by the Mayor of the City of Boston, subject to the provisions of chapter 486 of the Acts of 1909, said board to have general supervision over the Soldiers' Relief Department of the City of Boston.

12. That hereafter the Auditor of Accounts for the Commonwealth be required to publish in his annual report a statement showing the amounts of each class of the metropolitan debts as measured by the assessments levied for

such purposes upon cities and towns within the metropolitan district for the preceding year, which debts are to be paid by said cities and towns.

The reasons for the recommendations are as follows:

I. EXTENSION OF CIVIL SERVICE TO THE COLLECTING,
TREASURY AND PENAL INSTITUTIONS DEPARTMENTS.

The Collecting Department, in recent years, has been used to pay the political debts of the administration for the time being, incompetents having frequently been employed and the expenses of the department having thereby increased inordinately. The appointment of unnecessary employees caused the department expenses to increase from \$134,983 in 1906-07, to \$159,867 in 1907-08. If the appointments had been required to be made from the civil service list there would have been no certainty that the favorites of the administration would be certified for appointment, and the motive for increasing the force would have been absent, or at least not so strong. It seems likely that the civil service list will furnish better material than can ordinarily be found in the ranks of the active political workers from which, in the absence of civil service requirements, the appointments would inevitably be made.

The Treasury Department has been used to a far less extent for political purposes, but it has not wholly escaped the taint of the spoils system.

There is no valid reason for exempting the employees of either of these departments from the provisions of the civil service laws. Theoretically, the collector and the treasurer have been free to select their employees, but in practice persons have frequently been appointed through political influence, who would not have been appointed if the department heads were actually permitted to make the selections.

The employees of the Auditing Department, one of the most efficient in the city, are under civil service rules, and the other two financial departments, the collecting and the treasury, would be materially improved if they were also placed under civil service.

In the case of the Penal Institutions Department, the com-

mission believes that no better proof of the need of the application of the civil service rules can be afforded than was presented in the investigation of the department last December. It was then shown that the Mayor, the subordinates in his office, and ten of the thirteen members of the Board of Aldermen were active in soliciting appointments for their political and personal friends; that many of the appointments were made by the Penal Institutions Commissioner as a result of such solicitation, in violation both of the law and of the rule adopted by himself; and that many thus appointed were retained after having been known to commit flagrant offences against the rules of the department. The master of the institution is required by law to make the appointments, and the law holds him responsible for such, but the evidence showed that in this particular he was in reality a mere figurehead. As the commission stated in its report upon the department, published December 29, 1909: "In all cases the law, as well as the interests of the city, was, however, disregarded, and in most cases politics determined the choice. The result of this practice was found in the lack of discipline over the officers, and consequent demoralization of the institution."

The commission believes that the need of the immediate application of the civil service laws to this department is most urgent. The department was exempted from the operation of the civil service laws in the belief that more competent employees would be procured if the appointing power were not restrained by the limitations of the civil service. But in fact the subordinate positions have often been given as rewards for political services to men who have failed to succeed in other occupations. Thus, the very need of more than ordinary skill and integrity has led to the establishment of a practice under which unusually poorly equipped employees have been appointed with resulting harm to a part of the community which the legislature sought to protect.

II. THE EXTENSION OF THE CIVIL SERVICE LAWS TO THE SUFFOLK COUNTY OFFICES.

County administration is usually scrutinized less by the public than that of either the state or of the cities and

towns within the Commonwealth. The result is that politics have played a large part in the making of appointments, and many abuses have crept into the service. This seems to be inevitable under a system of choosing officials by popular vote. A number of instances could be cited to show that politics have governed the selection of employees by some of the Suffolk County officials, but it is needless to enumerate them for it is a well recognized fact that political obligations are often discharged in this manner. In one county office, until within the last two years, it was the custom to make appointments equally from the two leading political parties, and to a considerable extent the persons thus appointed have controlled the conventions of both parties held for the purpose of nominating county officers. Though many good appointments have been made even under such unfavorable circumstances it is certain that, on the whole, the appointments have not been as good as if politics had not so frequently influenced the choice. Nearly all the employees of the city departments are under civil service, though there is not such urgent need of keeping some of the city departments up to the high grade of intelligence and efficiency that is required in the county offices, for the latter are branches of the administration of justice. There has been an increasing demand of late years to keep the Suffolk County offices out of politics because of their relation to the courts, and there is no more effective way to do so than by giving such appointments the protection of the civil service laws.

III. AUTHORITY TO ESTABLISH REASONABLE FEES OR CHARGES FOR CERTAIN KINDS OF SERVICE.

There are many kinds of service rendered by the various departments of the city for which no fees are charged, the cost of such service being borne by the taxpayers generally. Where such service relates to the business operations of individuals, it would seem more equitable to make the particular business bear the cost than to impose it upon the whole body of taxpayers. For example, those engaged in erecting buildings can well afford to pay a nominal fee for

the issuance of permits, yet the Building Department, which cost \$101,731 to maintain in 1908-09, produced a revenue of only \$505.75. It issued 16,499 permits and made 75,327 inspections of various kinds. It would seem entirely just to impose a larger share of the burden of maintaining this office upon those who utilize its services. In Denver, Indianapolis, Los Angeles, and other cities in the United States, the building departments receive enough in fees to make them self-supporting.

The experience of the city since the passage of chapter 584 of the Acts of 1907 shows the folly of allowing those who utilized the public service to escape the payment of all charges. Prior to the passage of this act the Street Department collected nothing for sidewalk privileges, but the Street Commissioners have since collected \$57,261.46.

In many cities of the United States, for various services which are given without cost in the City of Boston, fees are charged and are not regarded as a hardship. It is highly important that in such a tax-burdened city as Boston more revenue should be obtained from sources other than taxes, wherever it is possible to obtain such revenue with justice both to the citizen and the municipality.

IV. STREET OPENINGS.

A nominal charge should be made for permits for the opening of streets by individuals and corporations. Such openings, though necessary, cause great public inconvenience and are almost invariably attended with loss on the part of the city. The Superintendent of Streets states that in the last two years the City of Boston lost not less than \$400,000 through the failure of individuals and corporations to restore streets and sidewalks to as good order and condition as they were before opening. In some cases the loss was due to the neglect of the person making the restoration, but in other cases, though the work was done carefully, a loss nevertheless was suffered by the city. In the latter cases the damage was caused by the settling of the street after the restoration had been made, the settling being inevitable, owing to the fact that the backfilling cannot be tamped down as hard as the

surface of the street was prior to the opening. The traffic upon the street so restored invariably causes a depression in that part of the surface where the opening has been made. The result is that the entire surface of the street is weakened, the crust breaks down, and irregularities appear. No matter how carefully the restoration is made, in the vast majority of cases a deterioration of the street is unavoidable. The openings are made for private profit, and there seems to be no reason why the beneficiaries should not save the city harmless from all loss resulting from the performance of the work. It is recommended, therefore, that the Superintendent of Streets be given authority to require those who desire to open streets or sidewalks to deposit with the treasurer of the City of Boston a sum which shall be sufficient to protect the city against loss due to the settling of the streets or sidewalks after they have been restored. If the city does not begin to make repairs within two years from the time the work of restoration has been completed, the amount held as deposit, with such interest as has accumulated, should be returned. If, however, the city begins the repairs within two years, it should keep enough of the deposit to pay the cost of such repairs, and after their completion should return the surplus. The rights of the individual, or corporation, making the opening could be protected by giving a right of appeal to the court from the order of the superintendent fixing the amount of the deposit, or from his decision as to the amount to be retained by the city as the reasonable cost of repairs.

If this recommendation is adopted it is probable that fewer street openings will be made, and thus much inconvenience now suffered by the public will be avoided.

V. INCREASE OF RECORDING FEES IN THE REGISTRY OF DEEDS OF SUFFOLK COUNTY.

The expenditures of the Registry of Deeds in Suffolk County increased from \$41,451 in 1896 to \$59,276 in 1908, or 43 per cent., the receipts from the recording of fees increasing meanwhile from \$28,361 to \$35,891, or only 26.5 per cent. In these twelve years the net cost to the county has increased from

\$13,090 to \$23,385, or nearly double. The commission believes that while the recording of instruments avoids litigation which would arise in the absence of a recording system, the principal benefits of the system are received by the individuals who record the instruments, and as the service is essentially one for the security of such individuals, there is no reason why they should not bear the entire expense of the registry. If the fees are increased so as to make the registry self-supporting, the burden now borne by the City of Boston will be distributed in small portions upon the thousands of persons who avail themselves of the benefits of the registry. The increased cost in each individual case would be very slight. To illustrate: in the year 1908 the total number of instruments recorded was 47,098, and, as already stated, the expenditures were \$59,276 and the receipts \$35,891. If the cost of recording instruments had been increased 65 per cent., the revenue received would have been \$59,220, or about the sum which it cost to maintain the department in that year. This percentage of increase would make the cost of recording the ordinary deed and mortgage about \$1.10 and \$2.10, respectively, as against the present cost of 65 cents and \$1.25, respectively.

VI. EQUALIZING THE BURDEN OF SUFFOLK COUNTY ADMINISTRATION.

At present the City of Boston pays the entire expense of maintaining the various Suffolk County institutions, the city of Chelsea and the towns of Revere and Winthrop being exempt. The reason for placing the entire expense upon the City of Boston is no longer operative, and the discrimination should not be allowed to exist any longer. (See Finance Commission Reports, Volume I., page 434.) The Legislature should devise means of apportioning the expense equitably between the cities and towns in the County of Suffolk, either on the basis of population or valuation, or in some other equitable manner. The injustice of the present situation becomes more apparent when it is considered that Boston not only pays the entire expense of the county, but that it is also deprived of a considerable part

of the receipts of the courts which have jurisdiction over Chelsea, Revere and Winthrop. Thus, for example, under the provisions of the Revised Laws, chapter 221, section 2, the fines imposed in police and district courts go to the city or town in which the offence is committed. The Chelsea Police Court, which has jurisdiction over offences committed in Chelsea and Revere, pays to the city of Chelsea and the town of Revere fines received from persons who have committed offences in these places, respectively. The East Boston District Court, which has jurisdiction over persons who commit offences in the town of Winthrop, pays over to that town the amount received as fines for offences committed therein. Thus, in the five years 1903 to 1907, inclusive, there has been paid to Chelsea, Revere and Winthrop, respectively, by the district courts of Chelsea and East Boston, \$21,478.24, \$8,178.10 and \$1,615.01, or a total of \$31,271.35. This is the result of the application of a general law to a peculiar situation, perhaps not known to the Legislature which passed the general law.

The injustice of the system is further shown by the fact that Boston also pays for the maintenance at the jail of persons sentenced from Chelsea, Revere and Winthrop, as well as the expenses of their courts, together with the expenses of all the courts in the City of Boston, and the Registry of Deeds and of Probate; to all of which the residents of Chelsea, Revere and Winthrop have access. It is an anomalous system which gives the citizens of Chelsea, Revere and Winthrop equal rights with the citizens of Boston in electing officials to the various Suffolk County offices, while the citizens of Boston alone bear the expense of maintaining such offices. Representation without taxation is just as indefensible as taxation without representation.

The Legislature of last year rejected the petition of the Mayor of the City of Boston for an equitable apportionment of Suffolk County expenses. The fire of 1908 was then urged as entitling Chelsea to the exemption, and the flood of last year may now be urged as a further reason for the continuance of the exemption. Moreover, it may be urged that the town of Winthrop has recently suffered from a severe storm and that it should also be exempted until such time as it may recover

the loss sustained. If such claims are recognized Boston will be compelled to bear forever the expenses of county administration, for it will be easy to make similar claims in the future. The Finance Commission believes that the law should be amended at once so that the cost of Suffolk County administration may be distributed equitably. The city of Chelsea, as shown by the report of its commission for the year 1908, has made great progress under most difficult circumstances, and it ought not to be difficult now for Chelsea or for Revere or Winthrop to pay their just share of the expenses of a system from which they receive large benefits.

VII. PROVISION FOR MAKING THE INTEREST OF MONEY PAID INTO SUFFOLK COUNTY COURTS AVAILABLE FOR THE USE OF SUFFOLK COUNTY.

The clerk of the Superior Court of Suffolk County has on deposit money paid into court by litigants which has accumulated interest to the amount of \$3,225.15, which neither he nor the County of Suffolk can use. In cases where the principal fund is paid to the litigant held to be entitled thereto, and in which the court makes no order disposing of the interest which has accrued, the clerk cannot use the interest, nor can he turn it over to the treasurer of the City of Boston for the uses of the county. It is believed that the salary paid to the clerk was intended to exclude all fees or other emoluments, and that he would not, therefore, be entitled to the interest of the aforesaid sums. There is no law under which said interest becomes the property of Suffolk County.

The commission believes that a law should be enacted which would make such interest payable to the treasurer of Suffolk County for general county purposes, whenever it is not ordered by the court to be paid to the litigant entitled to the principal fund.

VIII. REPORTS OF RECEIPTS AND EXPENDITURES BY SUFFOLK COUNTY OFFICIALS.

On the recommendation of the former Finance Commission, the Legislature, in 1909 (chapter 271, section 1), required the officials of Suffolk County to present annually to the auditor

of the City of Boston, on the first day of February in each year, estimates of the expenses of their respective offices for the ensuing year. The commission also recommended that said officers be required to submit to the auditor written reports of the receipts and expenditures for the preceding year, but probably through some oversight there was an omission to provide for such reports. The reports are as essential as the estimates for the guidance of the Mayor and City Council in framing appropriation bills for county offices, and it would complete the financial scheme if such reports were made. The commission believes that in the past the financial affairs of the county have not been given sufficient study by the city government, and it is hoped that, by means of a complete system of estimates and reports, a proper study of county appropriations may be made.

IX. VARIOUS CHANGES IN THE LAW RELATING TO THE ASSESSING DEPARTMENT.

In the City of Boston assistant assessors of all grades are required by section 1, chapter 276, of the Acts of 1894 to be appointed in equal numbers from the two leading political parties. This law was passed in the belief that equality of political representation would restrict the opportunities for fraud in connection with the voting lists, the assessors then having the duty of enumerating polls for voting purposes. In 1903, by chapter 279 of the Acts of that year, the police listing act was passed, under which the duty of preparing a list of voters was transferred from the Assessing to the Police Department; and section 18 of the Act expressly repealed so much of section 15 of chapter 11 of the Revised Laws as is contained in lines 14 to 22, both inclusive, which provides that in Boston two assessors, or two assistant assessors, not being of the same political party, shall together visit every building and verify the lists of persons liable to be assessed for a poll tax, and of the women voters. The list thus taken under said section 15, and used as the basis of the voting list, was no longer necessary after the passage of the police listing act, but the practice still exists of having two assistant assessors of different political parties make the

house-to-house visits together. The result is that two lists of persons liable for poll taxes are now taken, one by the Police Department and one by the Assessing Department, the former being used for voting purposes and the latter for tax purposes. Substantially the same service is rendered by both departments, and the expense of this duplication is considerable. Thus, the police listing in 1908-09 cost \$25,736.61, and the expense of the Assessing Department for taking the list of polls was approximately the same amount.

The commission recommends that chapter 276 of the Acts of 1894, requiring equal political representation in the assistant assessors, be repealed, as it has outlived the reason for its enactment, has frequently resulted in the appointment of assessors of insufficient qualifications, and has been productive of unwarranted expense. The commission also recommends the passage of an act requiring the Police Department to submit to the Assessing Department a list of polls taken by the Police Department, such list to serve the assessors as a basis for the assessment of poll taxes. This would render unnecessary the continuance of the second assistant assessors, forty-six in number, who receive annually \$9,200, fifteen first assistant assessors, who receive an annual compensation of \$15,000, and fifteen street clerks who receive annually \$3,000, making a total annual saving of \$27,200. Owing to the brief time devoted by the Police Department to the taking of the list of polls—seven days—undoubtedly mistakes are made, and, therefore, the list as taken by the Police Department could not safely be used as the final list in the assessment of poll taxes. Therefore the assessors should be authorized to revise and perfect the list for the purposes of taxation. They should also be given authority to require persons requesting an abatement of poll tax, on the ground of nonresidence, to produce a receipt for the payment of poll tax from the city or town in which such person claims residence; or, if such person resides outside the Commonwealth, a statement under oath signed by him, declaring that he actually resided outside the Commonwealth, in the place named by him, on the first day of April in the year in which the assessment for a poll tax was levied upon him

in the City of Boston. This would greatly reduce the time which the assessors might otherwise be obliged to devote to hearings on petitions for the abatement of poll taxes, and it would also reduce the expenses of such hearings.

X. REORGANIZATION OF THE SCHOOLHOUSE COMMISSION.

The Schoolhouse Commission at present consists of three paid members, the chairman of which receives \$4,000 a year, the other members \$3,500 each. Since the passage of the law in 1901 (chapter 473) which created the Schoolhouse Commission the appointees chosen to serve with the chairman have been, with possibly three exceptions, lacking in qualifications requisite for the office. It is believed that the service of the associate members has frequently hampered rather than assisted the chairman in the performance of his duties, and that as a result the city has not received the quality of service to which it was entitled.

The commission believes that if a board of three were created to consist of one executive, at a salary of not less than \$5,000 a year, and two other members who should receive no compensation, and who would have no executive powers, the work of the department would be conducted with more efficiency and at less expense than it has been since the creation of the commission. Such reorganization would concentrate responsibility in the executive, leaving him free to adopt or to reject the recommendations of the associate members, and thus tend to establish a uniform policy in the department. The experience of the Fire Commission and the Water Commission, both executive boards, all members having equal power and responsibility, was such that it led to their abandonment. In executive boards of more than one member the results invariably seem to be diffusion of responsibility, lack of efficiency and increase of expenditures. The concentration of power and responsibility in a single executive has been generally attended with good results, and the commission believes that a similar arrangement will likewise prove successful in the case of the Schoolhouse Commission.

XI. INCREASING THE EFFICIENCY OF THE DEPARTMENT OF SOLDIERS' RELIEF.

The new City Council, under the charter amendments of 1909, will have the power formerly exercised by the Board of Aldermen with respect to the recommendations of the Commissioner of Soldiers' Relief for the payment of sums as state aid, military aid and soldiers' relief. The division of responsibility between the commissioner and the Board of Aldermen has often resulted in an increase in the amounts paid to beneficiaries. The commissioner stated to the Finance Commission that in only one case has the amount recommended by him been lowered by the aldermen, but that in many cases the amounts have been increased. As an investigation by the commissioner is less casual than any that can be made by the City Council, owing to the pressure of its other duties, it would seem wise policy to give the commissioner the right to determine the amounts to be paid, subject to the approval of an unpaid Board of Trustees, which should have general supervision over the department. It may be urged that in the absence of such a check as has been afforded by the Board of Aldermen the expenditures of the department will increase, but the answer is that experience has shown that increased expenditures have resulted from the action of the Board of Aldermen, and that some of the increases have been made for political reasons. A Board of Trustees, being less liable to political pressure, would more effectively restrain extravagance.

XII. PUBLICATION BY THE AUDITOR OF ACCOUNTS OF THE COMMONWEALTH OF THE AMOUNTS OF EACH CLASS OF METROPOLITAN DEBTS.

It is important that the cities and towns within the metropolitan district should know the amount of their total indebtedness for all purposes, as such knowledge would be of great value in passing upon each new proposal for an increase in the debt. At present it is impossible to discover from the reports of the auditors of such cities and towns the total amount of their indebtedness, because of the fact that no computation is made

of their share of the metropolitan debts. Thus, in the reports of the auditor of the City of Boston, the net debt of the city on January 31, 1907, appeared to be \$68,821,359.41, whereas the actual debt, including the city's share of the metropolitan and state debts, was \$111,848,735.06, the city's share of the metropolitan debt then being \$37,967,986.92, and its share of the general state debt being \$5,059,388.73. This underestimate of the city's debt not only prevents the citizens from realizing the total indebtedness of the city, but the error is duplicated in the reports of the United States Census Bureau, and thus misinformation is spread throughout the country. In order to remedy this defect, the Auditor of Accounts for the Commonwealth should publish in his annual report a statement showing the share of the cities and towns in the metropolitan district of each class of metropolitan debt as measured by the assessments levied for such purposes for the preceding year. It is hoped that the publication of the actual debt thus computed will have a potent effect in checking the increase of unnecessary debts in the City of Boston and elsewhere.

JOHN A. SULLIVAN, *Chairman.*
CHARLES P. CURTIS.
FRANCIS N. BALCH.
JOHN F. MOORS.
GEOFFREY B. LEHY.

APPENDIX.

TABLE 1.
Contracts for \$2,000 or more from 1885 to 1909.

YEAR.	After Adver- tising.	Without Adver- tising.	YEAR.	After Adver- tising.	Without Adver- tising.
1885-86.....	57%	43%	1898-99.....	63%	37%
1886-87.....	75%	25%	1899-1900.....	61%	39%
1887-88.....	81%	19%	1900-01.....	52%	48%
1888-89.....	72%	28%	1901-02.....	32%	68%
1889-90.....	76%	24%	1902-03.....	70%	30%
1890-91.....	71%	29%	1903-04.....	67%	33%
1891-92.....	79%	21%	1904-05.....	65%	35%
1892-93.....	81%	19%	1905-06 (to Sept. 16)....	61%	39%
1893-94.....	80%	20%	1905-06 (from Sept. 16)..	30%	70%
1894-95.....	77%	23%	1906-07.....	46%	54%
1895-96.....	81%	19%	1907-08.....	48%	52%
1896-97.....	73%+	26%+	1908-09 and 1909-10 to Sept. 9.....	90.8%+	9.1%+
1897-98.....	65%	35%			

TABLE 2.
Number and Amount of Contracts for \$2,000 and upwards, January 1, 1906, to January 31, 1908.

DEPARTMENT.	NUMBER.		PER CENT.		AMOUNT ADVERTISED.	AMOUNT NOT ADVERTISED.	PER CENT. ADVERTISED.	PER CENT. NOT ADVERTISED.
	ADVERTISED.	NOT ADVERTISED.	ADVERTISED.	NOT ADVERTISED.				
Bath.....	2	4	33.3+	66.6+	\$79,375.00	\$11,640.50	87.2+	12.7+
Boston Infirmary.....	2	5	28.5+	71.4+	11,540.00	28,902.74	28.5+	71.4+
Cemetery Council (printing proceedings).....	2	100	.....	.....	5,830.00	.....	100	.....
Consumptives' Hospital.....	1	1	50	50	18,576.00	2,244.00	53+	46.9+
Engineering, including grade crossings.....	14	3	82.3+	17.6+	2,534.64	21,450.96	94.4+	5.5+
Fire.....	14	23	100	100	366,343.30	75,622.32	100	.....
Hospital.....	15	1	93.7+	6.2+	318,887.72	16,612.40	95+	4.9+
Institutions.....	3	1	75	25	12,773.15	12,581.22	50.3+	49.6+
Insane Hospital.....	2	100	20	80	7,742.00	3,250.00	100	.....
Park.....	4	1	42.8+	57.1+	40,772.72	92,864.00	92.8+	7.3+
Penal Institutions.....	6	8	70	30	43,088.02	80,514.89	34.8+	65.1+
Public Buildings.....	7	3	70	100	202,543.12	8,324.00	96+	3.9+
Public Grounds.....	.....	2	100	100	16,984.00	16,984.00	100	.....
School Committee.....	11	4	100	100	194,607.50	14,326.49	100	.....
Schoolhouse Commission.....	22	4	84.6+	15.3+	1,422,376.85	1,422,376.85	99	1
Street:*	.....	.....	.....	.....	.....	.....	.....	.....
Bridge Division.....	2	1	66.6+	33.3+	2,432.30	11,708.98	17.2	82.8
Cleaning and Watering Division.....	1	1	100	100	7,287.00	36,226.23	100	.....
Ferry Division.....	11	5	16.6+	83.3+	27,404.24	79,080.15	43+	56.9+
Paving Division.....	6	68	13.9+	86.1+	74,505.53	60,916.14	11.6+	88.3+
Sanitary Division.....	6	7	46.1+	53.8+	322,482.93	140,540.80	65.6+	34.4+
Sewer Division.....	27	16	62.8	37.2	157,716.63	204,753.39	69.6+	30.3+
Supply.....	13	15	46.4+	53.5+	182,464.91	140,694.48	43.5+	56.4+
Water.....	6	10	37.5	62.5	.....	.....	56.4+	43.5+
Totals.....	159	179	47+	52+	\$3,573,066.71	\$1,473,663.54	70.7+	29.2+

* Totals for Street Department.....

47 98 32.4 67.6 \$505,915.15 \$855,782.15 37.7 62.3

TABLE 3.
Number and Amount of Contracts for \$2,000 and upwards, February 1, 1908, to September 9, 1909.

DEPARTMENT.	NUMBER.		PER CENT.		AMOUNT ADVERTISED.	AMOUNT NOT ADVERTISED.	PER CENT.	
	ADVERTISED.	NOT ADVERTISED.	ADVERTISED.	NOT ADVERTISED.			ADVERTISED.	NOT ADVERTISED.
Bath.....	1	1	50	50	\$6,322.00	\$4,080.00	60.7+	39.2+
Boston Infirmary.....	4	1	100	50	47,433.63	2,876.33	100	94.2+
Children's Institutions.....	1	1	50	50	47,336.00	2,876.33	100	5.7+
Consumptives' Hospital.....	13	3	100	15	241,787.96	13,299.00	100	95.6+
Engineering.....	17	3	85	15	281,990.14	32,446.75	100	4.3+
Fire.....	6	7	46	53.8+	95,720.79	74.6+	100	11.1+
Hospital.....	20	3	86.9+	13+	225,822.17	28,426.25	100	88.8+
Mayor's Office.....	1	1	100	100	8,903.36	2,200.00	100	100
Park.....	5	1	100	100	16,808.87	.....	100	100
Penal Institutions.....	12	3	100	100	90,603.97	30,558.00	100	100
Printing Buildings.....	5	3	100	100	14,864.98	.....	100	100
School Committee.....	9	1	90	10	180,377.41	6,623.00	98.6+	3.3+
Schoolhouse Commission.....	60	1	98.3+	1.6+	661,963.76	2,320.00	99.6+	1.5+
Street.....	115	5	95.8+	4.1+	1,139,092.10	18,026.15	98.4+	1.5+
Supply.....	52	5	91.2+	8.7+	618,837.68	53,452.15	92.9+	7.9+
Water.....	16	3	84.2+	15.7+	285,331.19	6,080.79	97.9+	2.1+
Totals.....	327	34	90.8+	9.1+	\$4,013,195.91	\$200,406.42	95.2+	4.7+

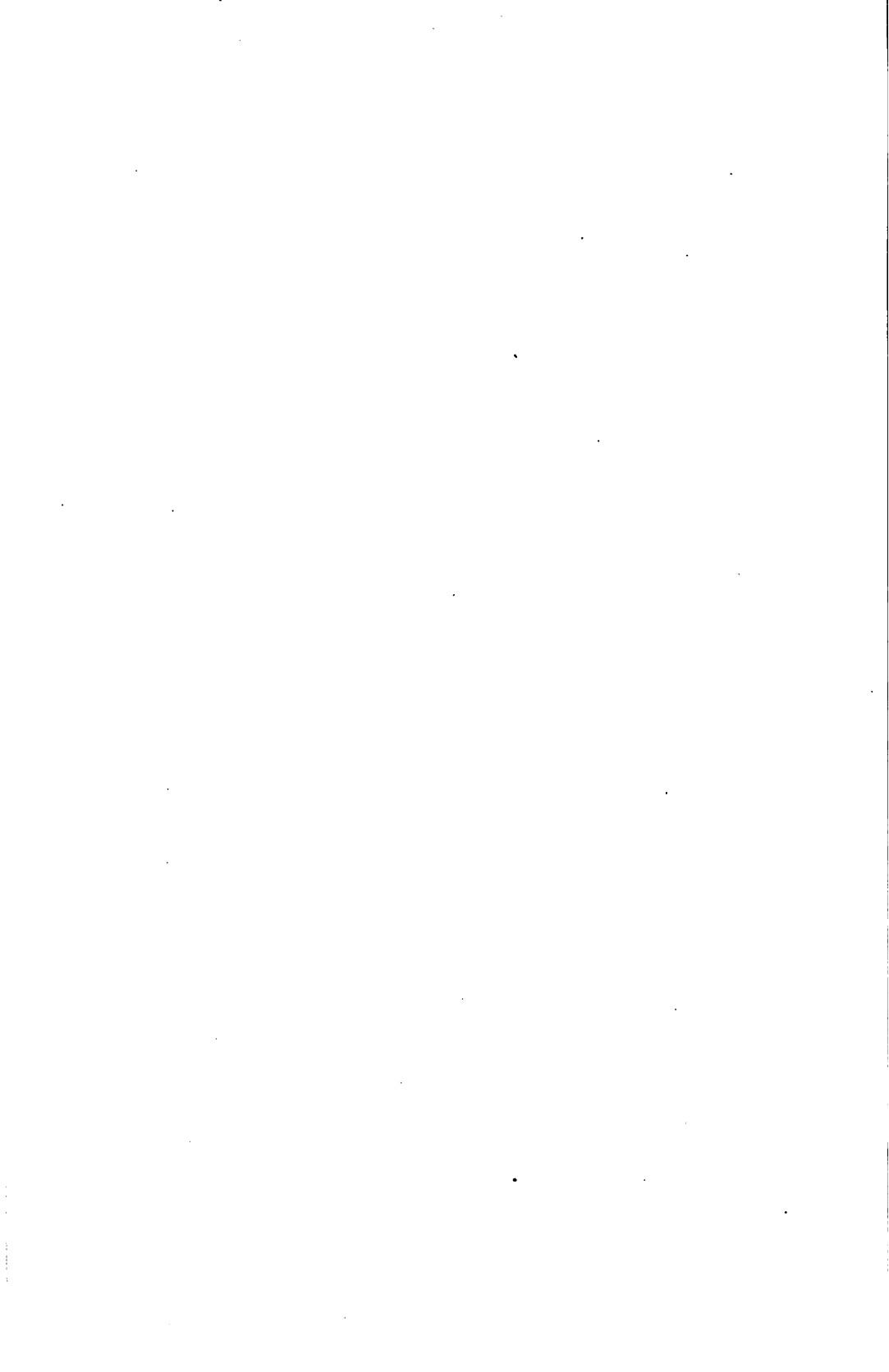
TABLE 4.
Summary of Tables 2 and 3.

TABLE 5.
Contracts for Street, Water and Supply Departments.

	Number.	Advertised.	Not Advertised.	Per Cent. not Advertised.	Per Cent. Advertised.	Amount.	Advertised.	Not Advertised.	Per Cent. Advertised.	Per Cent. not Advertised.
Jan. 1, 1908, to Jan. 31, 1908,	189	66	123	34.8	65.2	\$2,027,326 71	\$846,096 69	\$1,181,230 02	41.7	58.3
Feb. 1, 1908, to Sept. 9, 1909,	196	183	13	93.3+	.6.6+	2,120,820 06	2,043,260 97	77,559 09	96.3+	3.6+

PART II.

OFFICIAL COMMUNICATIONS TO THE CITY GOVERNMENT.



COMMUNICATION TO THE MAYOR AND CITY
COUNCIL IN RELATION TO THE APPOINTMENT
OF TWO ADDITIONAL PRINCIPAL ASSESSORS.

BOSTON, June 26, 1909.

To the Honorable the Mayor and City Council:

GENTLEMEN,—In three communications to the Mayor and City Council, dated respectively February 29, 1908, July 9, 1908, and November 7, 1908, the former Finance Commission recommended that the board of principal assessors be reduced in number from nine to five. (See Finance Commission Reports, Volume I., pages 213, 336 and 450.)

The City Council did not adopt the recommendation and the number as fixed by the city ordinances remains unchanged.

On February 29, 1908, the office of one of the principal assessors became vacant on request of the Mayor, and on April 30, 1908, the term of another expired and no successor has been appointed in either case. The city has thus been enabled to save at the rate of \$8,000 per annum, and the work of the Assessing Department has been performed without any perceptible diminution of efficiency.

On June 14, 1909, the Mayor sent to the Board of Aldermen for confirmation the names of two persons whom he appointed to fill the vacancies, but the board declined to confirm the appointments and voted instead to amend the ordinances so as to reduce the number of assessors from nine to seven. This action now awaits concurrence or rejection by the Common Council.

The commission is informed that the principal assessors have not asked that the two vacancies be filled, and there is no reason to believe that the interests of the city will suffer if they are left unfilled. On the other hand, the financial condition of the city requires that no unnecessary appointments be made.

The appointments in question are objectionable on other grounds. The commission is informed that in the present case the principal assessors were not asked to present a list of those of the first assistant assessors whose experience and ability might make them eligible for promotion to the higher positions. One of the difficulties in procuring the highest type of public servants is the general recognition of the fact that advancement in the city service has depended more upon political influence than upon merit. Promotion has been denied to employees in the lower grades who, though ambitious and worthy, lacked the political influence necessary to secure the higher places, while outsiders who possessed political influence, but lacked qualifications, have been favored by appointment. The results in such cases are disastrous because the favorite becomes a clog upon the efficiency of the department, and the experienced subordinate, finding that merit avails nothing, either loses hope and consequently sinks to the dead level of inferiority of those about him who are without ambition, or leaves the public service to enter private employment, where worth is certain of appreciation.

The commission recommends that the appointments be withdrawn by the Mayor.

Respectfully submitted,

THE FINANCE COMMISSION,

by

JOHN A. SULLIVAN,

Chairman.

COMMUNICATION TO THE MAYOR IN RELATION
TO THE "CITY RECORD."

BOSTON, July 15, 1909.

HON. GEORGE A. HIBBARD, *Mayor*:

SIR,— In response to your request for advice concerning the material proper to be printed in the *City Record*, now to be established under Acts of 1909, chapter 486, the commission respectfully submits the following:

Section 29 of the act specifically provides that: "All advertising, whether required by law or not, with reference to the purchase or taking of land, contracts for work, materials or supplies, the sale of bonds, or the sale of property for non-payment of taxes shall appear exclusively in said paper; a list of all contracts of \$1,000 or more, as awarded, with the names of bidders, and the amount of the bids; appointments by the Mayor; and changes in the number and compensations of employees in each department, shall be published in the *City Record*. The proceedings of the City Council and School Committee, together with all communications from the Mayor, shall be published in the *City Record*."

This matter alone will be of considerable bulk, and, in the opinion of the commission, should be added to cautiously and only as urgent demands arise. The corresponding organ of the city of New York is a warning of the ease with which such a publication may be swelled to unwieldy proportions and thus conceal essential information.

The *City Record* should thus contain the important acts of the Mayor, the City Council, the School Committee, and the several departments, and especially such as affect the finances of the city. These facts should be presented in intelligible form and in brief compass.

Matters to be printed in the *Record*, besides those provided in the act, should include the following:

The annual budget and all subsequent appropriations, loans and transfers.

Lists of assessments for construction of streets and sewers, giving amounts, names of persons and street and number.

A list of abatements of taxes and rates, giving amounts, names of owners and location of property.

Changes in the ordinances.

Traffic regulations.

Changes of the names of streets, parks, public squares, etc.

Reports and communications of the Finance Commission and of special committees on matters of public interest.

Vital, social and commercial statistics, and reports of speeches in the City Council should be excluded.

By establishing a system of co-operation between the several department heads and the editor of the *City Record*, the work should be made so simple that one person could perform it, and the commission therefore recommends that it be placed in charge of one person at a salary not to exceed one thousand dollars a year.

Respectfully submitted,

THE FINANCE COMMISSION,

by

JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION
TO THE PROPOSED CONTRACT FOR STREET
LIGHTING.

BOSTON, July 21, 1909.

HON. GEORGE A. HIBBARD, *Mayor*:

SIR,— In the course of its investigation of the bids submitted on June 28 last by the Greater Boston Illuminating Company and the Rising Sun Street Lighting Company for lighting with gas the streets, parks and alleys of the city for five years from September 15, 1909, the commission began to entertain doubts as to the power of the city to make the five-year contract in the period between July 11, 1909, when section 16 of chapter 486 of the Acts of 1909 goes into effect, and the first Monday of February, 1910, when section 6 of the said act takes effect. These sections are as follows:

SECTION 16.

No official of said city, except in case of extreme emergency involving the health or safety of the people or their property, shall expend intentionally in any fiscal year any sum in excess of the appropriations duly made in accordance with law, nor involve the city in any contract for the future payment of money in excess of such appropriation, except as provided in section 6 of this act. Any official who shall violate the provisions of this section shall be punished by imprisonment for not more than one year, or by a fine of not more than one thousand dollars, or both.

SECTION 6.

No contract for lighting the public streets, parks, or alleys, or for the collection, removal, or disposal of refuse, extending over a period of more than one year from the date thereof, shall be valid without the approval of the mayor and the city council after a public hearing held by the city council, of which at least seven days' notice shall have been given in the City Record.

On July 15, 1909, the commission requested the opinion of the Corporation Counsel on this question, and on July 20, 1909, the following reply was received:

CITY OF BOSTON, LAW DEPARTMENT,
73 TREMONT STREET, BOSTON, July 19, 1909.

BOSTON FINANCE COMMISSION,

410-413 Tremont Building, Boston, Mass.:

DEAR SIRS,— Yours of the 15th inst. concerning contracts made after July 11, 1909, was duly received.

Although I do not think the Legislature intended to change the law, yet I think it has done so by the clause in section 16 of chapter 486, which prohibits involving the city in any contracts for the future payment of money in excess of appropriations except as provided in section 6 of this act.

Until some change is made in this law all continuing contracts to be paid out of annual appropriations will have to be made to expire the first day of February of the year next ensuing. It might be provided as in leases that the city or head of the department might have the privilege of renewal, but I think that is as far as the head of the department could go in a contract to be paid for out of annual appropriations.

In your communication you speak of a period of more than one year. Under this section it would be as unlawful after the first day of February to lease an office for a year, or to contract for a year's supply of milk or ice, as it would be to make a twenty-year contract for lighting the streets.

Yours truly,

THOMAS M. BABSON,
Corporation Counsel.

The above communication shows that there is no necessity for continuing the investigation, already begun by the commission, of the particular bids under consideration. As the present contract will expire on September 15, 1909, and no new contract for a period beyond the present fiscal year can be made before the first Monday in February, 1910, it will be necessary for the city to make a temporary arrangement with some company for the lighting of the streets with small lamps during the interval between September 15, 1909, and the first day of February, 1910.

Under section 6 of the terms and conditions annexed to the contract for lighting the streets by electricity, approved May 7, 1909, the city has the right to demand of the Edison Electric Illuminating Company—subject to certain restrictions—the installation of such additional lamps as it may need. The Corporation Counsel states that the furnishing of such additional lamps is not within the prohibition of section 16 of chapter 486 of the Acts of the year 1909.

The Superintendent of Streets states that it is thus possible to procure about 5,000 additional incandescent electric

lamps at a cost of \$22.31 per lamp per year. While this price is more than the bid of the Greater Boston Illuminating Company (\$20.49) it is less than that of the rival bidder, the Rising Sun Street Lighting Company (\$23.60). In the opinion of the Superintendent of Streets the electric lamp is superior, all things considered, to either of the gas lamps proposed to be installed. If such an arrangement were made, it would provide for about 5,000 of the 12,000 lamps contemplated in the gas lighting contract, for which bids were made by the Greater Boston Illuminating Company and the Rising Sun Street Lighting Company, and the remaining 7,000 lamps could be furnished up to February 1, 1910, by one of the gas lighting companies.

There are various other ways of providing for the 12,000 lamps. The city can, if necessary, purchase and install out of this year's appropriation for the Lamp Department about 7,000 lamps; and it can employ directly the labor necessary to light, extinguish and care for the lamps, or, what is more desirable in the opinion of the commission, it can make a contract for the furnishing of such labor for the balance of the fiscal year. The Rising Sun Street Lighting Company, which now provides and cares for the 12,000 lamps, may be willing to make satisfactory terms with the city for the continuance of its service after the expiration of its contract on the fifteenth of September next, and up to the first of February, 1910. It is possible that the gas company may be willing to contract directly with the city for the furnishing, lighting and care of the lamps, as well as for the supply of gas for the period in question. Some other company may also make a bid.

The commission recommends that the Superintendent of Streets negotiate with all available bidders.

Respectfully submitted,

THE FINANCE COMMISSION,
by

JOHN A. SULLIVAN,

Chairman.

COMMUNICATION TO THE MAYOR IN RELATION
TO LAYING WATER PIPE TO SPECTACLE
ISLAND IN BOSTON HARBOR.

BOSTON, July 31, 1909.

HON. GEORGE A. HIBBARD, *Mayor:*

Sir,—On July 12, 1909, the Water Commissioner, by public advertisement, solicited bids for the laying of 4,200 linear feet of 4-inch water pipe with flexible joints, 70 feet of 4-inch standard pipe, and for the excavation of 20 cubic yards of rock, the pipes to be supplied and delivered by the city and to be laid by the contractor in a channel to be dredged under water between Long Island and Spectacle Island, in Boston Harbor, the object being to furnish water to the occupants of Spectacle Island. The estimate of the City Engineer's Department was \$13,000. Three bids were received, the lowest being \$14,540. If the contract is awarded, to the \$14,540 should be added the cost of the pipes, \$2,321.40, thus making the total cost to the city \$16,861.40, exclusive of office expenses and inspection. The bids were opened on July 22, 1909. On the same day the Finance Commission having requested information with regard to these bids, the Water Commissioner addressed a letter to the commission submitting the bids and requesting its advice.

The question to be considered is whether the water pipe should be laid at the expense of the city for the benefit of the occupants of the island.

The commission has heard the petitioners for the service,—the New England Sanitary Product Company, the N. Ward Company and the Continental Export Company, and also several former and present officials of the city. The City Engineer believes that the entire expense should be borne by the city. He regards the request of the petitioners as analogous to that of the people in a suburban section of the city, and believes that the city is under the same obligation to bear the expenses in the former as in the latter case. The

Water Commissioner, being of the same opinion, had not only advertised for bids, but had actually bought the pipe. These views are contrary to those of two former Water Commissioners, one of whom held the office under Mayor Collins and the other under Mayor Fitzgerald. Both stated that there was no analogy between the laying of pipes in the streets for the benefit of a suburban district and the laying of pipes under the water of Boston Harbor, at public expense, for the benefit of a few manufacturers. The commission believes that the case in question is not analogous to the laying of pipes in private ways, which have been laid out by the Street Commissioners, and which will eventually be accepted by the city and thus become public streets; for, in such a case, the city is merely anticipating and making provision for its future needs. The case is more nearly analogous to one in which the pipe is laid in a private estate a long distance away from the main in the public street. In such a case, the laying of the pipe is paid for by the water taker.

On December 24, 1901, and again on January 14, 1907, similar petitions for the laying of the pipe at the city's expense had been filed, but without success. Consequently, on August 11, 1908, the New England Sanitary Product Company, the N. Ward Company, and the Continental Export Company made a contract with the Lead Lined Iron Pipe Company for the furnishing and laying of the pipe at their own expense. They agreed to pay for the work \$10,400, and a further sum, not exceeding \$1,500, for extraordinary repairs, if such were found to be necessary within three years from the completion of the job.

On March 11, 1909, they filed a new petition with the Water Commissioner, requesting that the pipe be laid at the city's expense, and on the same day, notified the contractor that owing to delays they regarded the contract as at an end. The contractor, however, claims that the work was practically completed, and is now awaiting a test. If this petition is granted, and they are not held liable under the contract, they will be relieved of expense which in August last they had estimated at over \$10,000; and the city will incur an expense of nearly \$17,000.

It is the established policy of the city to require water takers in similar cases to lay and maintain pipes at their own expense. Even the United States Government has not been favored by making it an exception to this rule. It has laid and maintained water pipes at its expense from Gallops Island to Lovell's Island, and from Gallops Island to George's Island, and it pays the city the regular meter rates for the water used.

The only apparent exception to the rule is the case of Thompson's Island, to which water pipes were extended at the city's expense in 1892. The work was done for the benefit of the Boston Asylum and Farm for Indigent Boys — a private charitable institution — upon the agreement of the institution's officials to pay annually for five years to the city for the water furnished an amount equal to five per cent. on the estimated cost of the extension (\$7,015).

The City Engineer cites the Thompson's Island case as a precedent for laying pipes to Spectacle Island, but the commission believes that the expenditure by the city in that case was not justifiable. The fact that the City Engineer cites it as a precedent shows the necessity of proceeding with extreme caution in similar cases.

When the petitioners began business on the island the city entered into no obligation to supply them with water, and the disadvantages of the situation must have been fully known to them. It will be expensive for them to lay the pipes, but this is a contingency which they should have had in mind when they entered upon the island.

There appears to be danger that the contemplated action of the city authorities may, owing to the uncertain tenure of the New England Sanitary Product Company, involve the city in considerable loss. This company, which is the largest consumer of water, and would become the principal beneficiary of the installation, has a contract with the city which expires on January 1, 1912. Its manager informed the commission that if the contract is not renewed the company will cease to do business upon the island, and that the Continental Export Company, which is subsidiary to it, will also go out of business simultaneously. In this event,

in less than two and one-half years, by reason of the withdrawal of the principal consumers, the city's investment may become practically worthless.

As the New England Sanitary Product Company will be the largest consumer of the city's water, and consequently the greatest beneficiary from the proposed work, the commission deems it pertinent to refer to the past transactions between the city and the company. On November 22, 1897, the Street Department invited bids for the erection of a plant for the cremation of garbage on Spectacle Island, the site to be furnished at the city's expense. The lowest bid was that of the New England Sanitary Product Company, and the contract was awarded to it on December 24, 1897. Though the contract specifically provided that the business must be carried on at Spectacle Island, on February 8, 1898,—less than seven weeks from the award of the contract,—the Mayor, without inviting the other bidders to bid again, annulled the contract of December 24, 1897, and made a new contract for the same compensation and length of term, but allowing the company to locate at the Calf Pasture in Dorchester on a site furnished by the city. The company was thus enabled to save the extra expense of transacting its business on the island.

This change ultimately cost the city \$140,000. On November 8, 1901, the city, under pressure from citizens who were suffering from the nuisance resulting from the operation of the plant, agreed with the company that the plant should be removed from Dorchester; that it should be located, as originally contemplated on Spectacle Island, and that the city should pay the company \$140,000 for the buildings and appurtenances which would remain after its removal. The property thus acquired has since then been of no practical use to the city. The \$140,000 which was raised by loan to buy this useless property would have been saved if the company had been compelled to locate on Spectacle Island, as provided in the original contract of December 24, 1897. Moreover, the city without the safeguard of competition, extended the contract which was to expire on June 1, 1908, to January 1, 1912; increased the annual compensation from

\$47,400 to \$52,400; and, at the same time, guaranteed to the lessor the payment of the company's rent of \$10,000 a year for such time as the company should treat the city's garbage on the island.

The granting of special favors to business interests has been a potent factor in creating the present deplorable condition of the city's finances. The commission believes that to grant the petition in question would be to confer a special favor which would involve the city in a large and unwarranted expense. It therefore recommends that the petition be denied.

Respectfully submitted,

THE FINANCE COMMISSION,

by

JOHN A. SULLIVAN;
Chairman.

COMMUNICATION TO THE MAYOR AND CITY
COUNCIL IN RELATION TO THE TAX RATE
AND THE APPROPRIATIONS OF THE YEAR
1909-10.

BOSTON, August 23, 1909.

To the Honorable the Mayor and City Council:

GENTLEMEN,—The recently declared tax rate of \$16.50 on the thousand has led the commission to examine the appropriations, expenditures and methods of administration which have made the rate inevitable.

The increase in the present year, over the preceding year, of \$20,379,290, in the assessors' valuation of property, would have permitted a reduction of about twenty-five cents in the tax rate if the appropriations and state taxes and assessments for this year had not been increased. There was an increase of \$137,455.23 in the state taxes and assessments and of \$224,194.49 in the appropriations of the School Committee, a total of \$361,649.72, for which the Mayor and City Council are not responsible, but which operate to increase the tax rate. It should be noted, however, that the amount of estimated revenue and cash on hand at the beginning of the present year exceeded that of last year by \$368,567.44, which more than offset the increases in the state taxes and assessments and in the School Committee appropriations. The cause for the increase in the tax rate must, therefore, be sought in the appropriations of the City Council for the present year.

The total estimates of the amounts required for the year, as furnished by the departments, together with those made by the Mayor, in the cases where department estimates were not submitted, were \$18,842,504.95. The Mayor reduced the total estimates to \$18,097,624, and sent the revised list to the City Council, but the latter appropriated \$19,150,677, or within \$296,845.27 of the maximum allowed.

by law. The Mayor vetoed several items, thereby reducing the bill by \$507,678.50; but a number of items were passed over the veto, and the bill as finally approved, carried \$18,696,703.50. Appropriations amounting to \$40,500 have been made since the passage of the original bill, making the total sum appropriated from taxes \$18,737,203.50. The appropriation for the Water Department brings the total up to \$19,776,563.50, which is larger than any appropriation previously made by any City Council in the history of the city.

The appropriations for the last five years are as follows:

APPROPRIATIONS.	
1909-10	\$19,776,563 50
1908-09	19,358,156 00
1907-08	19,301,868 00
1906-07	18,462,470 00
1905-06	18,174,956 00

Thus it appears that the appropriations of this year were \$418,407.50, \$474,695.50, \$1,314,093.50 and \$1,601,607.50, larger than those of the four preceding years respectively.

This result cannot be explained by the increase in the expenses of new departments or by the increased payments on account of debt.

In order to find a common basis for comparisons there have been excluded from the following table the items not occurring in each of the last five years * and also the payments on account of debt as they are not within the control of the City Council.

The appropriations of the present year are thus shown still to exceed those of the four preceding years by \$532,470.50, \$145,422.50, \$764,123.50, \$1,166,484.50 respectively.

APPROPRIATIONS.

1909-10	\$14,093,373 50
1908-09	13,560,903 00
1907-08	13,947,951 00
1906-07	13,329,250 00
1905-06	12,926,889 00

* Excluded: Consumptives' Hospital, Finance Commission, Epileptics, Care of Insane Hospital, Codification of Statutes, Street Improvements.

Even after making an allowance of \$165,000 for the rebuilding of Curtis Hall and for the improvements at the City Hospital, as items which in other years would have been provided for by loans, thereby reducing the appropriations from taxes and revenue, the appropriations of 1909-10 exceed those of last year by \$367,470.50, and are only \$19,-577.50 less than those of 1907-08. There is a normal increase from year to year in the expenditures of the Fire and Police Departments, which, so far as the commission knows, is legitimate, and the increase in these items of \$82,417.50, in the appropriations of the present year over last year, and of \$264,766.50 over 1907-08 should be taken into account in making a comparison. If these amounts are deducted the appropriations of this year will exceed those of last year by \$285,053, and will be within \$284,344 of those of 1907-08, which was the most wasteful year in the history of the city.

These increased appropriations have been made notwithstanding the enormous debt of the city and the urgent need of retrenchment. The growth of the debt and annual expenditures of the city in recent years has been shown in a report of the former Finance Commission, dated November 29, 1907 (Volume I., page 110). It was there stated that the net debt of the city on January 31, 1907, as shown in the auditor's books, was \$68,821,359.41; and that including its share of the metropolitan debt and of the general state debt the real net indebtedness of the city was then \$111,848,735.06. It was further stated that this debt amounted to $8\frac{1}{2}$ per cent. of the assessors' valuation of property subject to taxation; that it was, in effect, an underlying lien on all real estate of practically 10 per cent. of its market value; and that this condition was principally due to the financial operations of the preceding twelve years. In that period the population had increased 22 $\frac{1}{2}$ per cent., the valuation 38 per cent., the ordinary departmental expenditures 55 per cent. and the debt 166 per cent., the per capita debt in 1907 being \$183.43.

The conditions in 1907 led to a general investigation which showed the need of radical remedies. In the year 1908-09 an effort to improve conditions was begun, and notable and salutary reforms were inaugurated. Departmental extra-

gance has been partially checked by the reduction of certain pay rolls, by the more economical purchase of materials and supplies, and by the establishment of better contract methods; the expensive and illegal practice of borrowing money for current expenses has been discontinued; the appropriations for the extension of water mains and for street improvements have been met from taxes instead of loans; and the loans for sewerage works in 1908-09 and 1909-10, and for the separate system of drainage in 1909-10, instead of being outside the debt limit, as in recent years, have been made within the debt limit. The advantage of borrowing inside the debt limit is that it reduces the borrowing capacity, thereby tending to confine the exercise of the borrowing power to legitimate objects, and to keep down the total indebtedness of the city. The payment of current expenses, wholly from taxes, is also an important step towards economy, as it prevents an increase in interest payments of the city and an impairment of the city's capital. It also prevents the injustice of making future generations pay for work, the benefits of which they will not have received. The policy of paying from taxes rather than from loans has been properly carried to the extent of rebuilding Curtis Hall and improving the steam heating plant at the City Hospital. Reforms of this nature improve the financial condition of the city, although they have the effect of temporarily increasing the tax rate, and thus subject the administration to undeserved criticism for what is really praiseworthy service.

In the present year, however, owing to the disregard by the City Council of the financial condition of the city, the extravagance of certain department heads, and the failure of the Mayor to continue the work of reform, there has been, on the whole, a retrogression. To these causes, rather than to the changed policy respecting loans, are due the increase in this year's appropriations and the continuance of the high tax rate.

Though the Mayor and City Council had an opportunity to profit from the disclosures of a board clothed with ample powers for investigation, and aided by competent attorneys, engineers and accountants, they have failed to appreciate the gravity of the financial condition of the city. If they had

made the proper reductions in certain departments, the legitimate increases in others could have been met; and thus, notwithstanding the increases in the appropriations of the School Committee and in the state taxes and assessments, the tax rate would have been reduced. The recommendations of the former Finance Commission as to reductions in numbers or compensation, or both, in the Assessing, City Clerk, City Messenger, Clerk of Committees, Collecting, Registry, Treasury and Weights and Measures Departments, if carried out, would have permitted a reduction in the appropriations of about \$115,000; and the recommendations of Metcalf & Eddy and Samuel Whinery, the engineers employed to investigate the Water and Street Departments, if fully carried out, would have led to a still greater reduction. The Superintendent of Streets states that an annual saving of about \$675,000, in addition to that which he has already effected, could be made in the Paving, Sewer and Sanitary Divisions of the Street Department, if the contract system were substituted for city labor wherever practicable.

The responsibility for unnecessary expenditures as distinguished from appropriations rests primarily with the Mayor, for even if the City Council passes extravagant appropriation bills he should be able to control the heads of departments, and thus keep the expenditures within reasonable limits. Through the efforts of the present Mayor the extravagance, which in recent years had been increasing, was checked in the year 1908-09. The resulting improvements justified the expectation that further and greater economies would be effected in the succeeding year, but the facts as shown by the investigation thus far made disclose a lessening of executive vigilance and a corresponding growth of extravagance. In many cases reductions in compensation have been followed by restorations, and discharges by reinstatements, while new and unnecessary appointments have been made and unjustifiable increases in compensation granted. On January 4, 1909, the Mayor, in a message to the City Council, submitting the annual estimates of the departments, emphasized the need of economy, but the investigations of the commission have shown that his office, during the present year, has sought to

procure positions for favored individuals in various departments. Such interference increases the expenses of the city and tends to demoralize the entire service.

There seems to be a widespread belief that the punishment of those found guilty of defrauding the city means the practical elimination of "graft," and that it leaves nothing further to be done in order to provide honest and economical government. In reality, the financial burdens resulting from criminal practices are insignificant in comparison with those caused by extravagant methods of administration. Not only is the taxpayers' burden increased by inefficiency and wastefulness in the city government, but the commercial growth and prosperity of the city are also impaired. The application of strict business principles throughout all the departments of the city is imperatively required, and should be enforced immediately by the Mayor.

The commission recommends:

1. That all salaries needlessly raised be reduced.
2. That all unnecessary appointments be revoked.
3. That action upon pending requests for increases in salary be postponed until the superfluous employees are removed and the excessive salaries reduced to a proper basis.
4. That the executive departments be relieved of pressure from the Mayor's office in the appointment of subordinates.

Respectfully submitted,

THE FINANCE COMMISSION,

by

JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION
TO THE EXPENDITURES OF THE YEAR 1909-10.

BOSTON, September 8, 1909.

HON. GEORGE A. HIBBARD, *Mayor*:

SIR,—The commission has received your Honor's communication of September 7, 1909, containing an analysis of expenditures for the first seven months of the year, and a comparison of the same with the expenditures for similar periods in previous years. The commission believes that the figures therein are in no way inconsistent either with the figures or the comments of the commission in its communication of August 23, 1909.

The commission quoted figures showing the appropriations for several years, and discussed in detail the appropriations of the present fiscal year and their effect upon the tax rate.

Your Honor, on the other hand, as already stated, quoted figures showing the expenditures for seven months of the current year and for the corresponding periods of previous years.

No comparison of the expenditures of this and previous years was made by the commission, as it believed that the expenditures for the first seven months in the year, owing to the fluctuations in the work of the departments, could not safely be taken as a criterion of the expenditures for the entire year.

Respectfully submitted,

THE FINANCE COMMISSION,
by

JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION
TO CONTRACTS FOR THE CONSTRUCTION OF
A SEWER IN NORTH MARKET STREET AND
OF THE STONY BROOK CONDUIT.

BOSTON, September 21, 1909.

HON. GEORGE A. HIBBARD, *Mayor:*

SIR,—On September 11, 1909, your Honor requested the advice of the commission as to the award of two contracts: one for the construction of a sewer in North Market street, between Commercial street and Faneuil Hall square; the other for the construction of the Stony brook conduit (Section No. 6) in the Arborway and in private land, West Roxbury.

Since the receipt of your Honor's communication the commission has been informed by the Superintendent of Streets that he intends to award the Stony brook contract to the lowest bidder. Further comment, therefore, in this case seems unnecessary.

The Superintendent of Streets has awarded the North Market street contract to the second lowest bidder and this action now awaits your Honor's approval. The question is whether the facts of this case are of such a character as to make it an exception to the general rule, that all contracts should be awarded to the lowest bidder who is competent and financially responsible.

The lowest bid was for \$12,338.50, and the second lowest for \$13,762,—a difference of \$1,423.50.

Because of the immense traffic on North Market street it is necessary to provide for doing the work with the least possible interruption, and accordingly, it was planned to construct an artificial floor of such strength as to permit safe travel over this surface, while workmen underneath make the necessary excavation and construct the sewer.

In the advertisement for bids the following clause was inserted:

It is the purpose of the Superintendent not to award this contract to any bidder who does not furnish evidence satisfactory to the Superintendent that he has ability and experience in this class of work, and that he has sufficient capital and plant to enable him to prosecute the same successfully, and to complete it within the time named in the contract.

This was fair notice to those who had little or no experience in such work that their bids would be rejected.

The Superintendent of Streets states that, owing to the exceptional congestion of traffic on this street, the competition was intended to have been limited to the most skilful and experienced contractors available, and that the award should be given to the lowest bidder in this select class. The opinion of the Superintendent of Streets is shared by the Chief Engineer and the Deputy Superintendent of the Sewer Division, both of whom state that the work should be performed by one who has had experience in subway construction, or work of a similar character, and that they believe the city's interests require that the contract be given to the second lowest bidder.

Considering the unusual conditions existing in this case, which make it necessary to take extraordinary precautions to insure public safety and to provide for the rapid performance of the work, the commission is not prepared to say that the Superintendent of Streets was not justified in awarding the contract to the second lowest bidder.

Respectfully submitted,

THE FINANCE COMMISSION,
by

JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE BOARD OF ALDERMEN
IN RELATION TO THE APPOINTMENT OF TWO
ADDITIONAL PRINCIPAL ASSESSORS.

BOSTON, October 21, 1909.

To the Honorable the Board of Aldermen:

GENTLEMEN,— On the twenty-sixth of June last the commission, in a communication to the Mayor and City Council, called attention to the loss the city would sustain if the two vacancies in the Board of Assessors were filled by the confirmation of the appointments then pending. Confirmation was then refused, but the names of the same appointees have been sent to your Honorable Board twice since, on each occasion failing of confirmation.

The commission believes that there is now no more necessity for the appointment of two additional assessors than there was last year, when the Mayor removed two members of the board, assigning in the letters of removal as a reason therefor that there was an unnecessary number of principal assessors.

Recently it has been stated publicly, though not officially, that the validity of the acts of the assessors in 1908 and 1909 was likely to be questioned on the ground that the board was incomplete as it consisted of seven members only, whereas the ordinance provides that there shall be nine. It has also been stated that decisions of the board with reference to the taxation of property have been made upon a vote of four to three. The commission has examined the records of the Board of Assessors from February 26, 1908, the date when the first of the two assessors was removed, to the present date, and has found that at least five members of the board have attended each of its meetings. The secretary to the board stated that no action in connection with the assessment of taxes has been taken upon a vote of less than five members; that, in fact, each such vote has been

unanimous, and that there are no records of dissenting votes at any of these meetings.

The Revised Laws, chapter 8, section 4, paragraph 5, provide as follows:

Words purporting to give a joint authority to three or more public officers or other persons shall be construed as giving such authority to a majority of such officers or persons.

In the opinion of the Corporation Counsel, under this statute the work of the Board of Assessors may legally be performed by five members,—five being a majority of the number provided by the ordinance.* Under these circumstances the validity of the assessment of taxes in 1908 and 1909 cannot be successfully challenged; nor can the appointment of two additional assessors be justified, either upon the ground of alleged illegality in the past acts of the present board, due to the fact that there were two vacancies therein, or on the ground of anticipated irregularities in its future work due to the same cause.

The confirmation of the appointments would cause the city a loss of \$8,000 a year, and as the work of the department can be as well performed without two additional members the commission respectfully renewls its recommendation that the appointments be not confirmed, and that the ordinance be amended so as to reduce the number of assessors from nine to seven.

Respectfully submitted,

THE FINANCE COMMISSION,

by

JOHN A. SULLIVAN,

Chairman.

* See Commonwealth *v.* Wotton, 201 Mass. 81.
Cooke *v.* Scituate, 201 Mass. 107

COMMUNICATION TO THE MAYOR AND CITY
COUNCIL IN RELATION TO A NEW BUILDING
FOR THE EAST BOSTON DISTRICT COURT
AND POLICE STATION.

BOSTON, October 28, 1909.

To the Honorable the Mayor and City Council:

GENTLEMEN,— In the loan bill which was approved May 6, 1909, there is an item of \$80,000, which was intended to provide a new building for the East Boston District Court and police station. The present police station building, at the junction of Paris and Meridian streets, is old, the police quarters are too small, and the prisoners' cells are in an unsanitary condition. The court is held in rooms in the old East Boston High School, now used as a primary school, at the junction of these streets and opposite the police station, and has not sufficient space for the proper transaction of its large and increasing business. The practice of taking prisoners across the street from the police station to the court and back again, in full view of the children who attend school in the same building with the court, and of children of other schools in the vicinity, has been the ground of just criticism and furnishes reason for housing the police and the court in the same building. These were sufficient reasons for seeking to provide for the erection of a new building for the court and police, and it was proper to provide for these needs by loan.

The following facts show, however, that the means intended to secure the necessary objects were not carefully considered, and were certain to cause the city serious financial loss. No provision was made in the loan order for the purchase of land, the intention being to demolish the schoolhouse and on its site to erect the police and court building. The present school cannot be torn down, however, nor can the land on which it stands be used as planned, without the consent of

the School Committee, which controls the building and land. Yet, prior to the passage of the loan order, the School Committee was not consulted as to its willingness to surrender the property, nor as to its financial ability to provide a suitable new site and building to accommodate the 244 children who attend the school. No representative of the School Committee or of the Schoolhouse Department was heard by the Committee on Finance of the City Council on this vital feature of the case. The loan was passed and approved, either on the assumption that the School Committee would surrender the property and make an appropriation for a new school and site or in ignorance of the rights of the School Committee in the premises. The duty of providing for the school children was as important as that of providing for the police station and court, but the minutes of the Board of Aldermen and of the Common Council show that there was no debate as to the manner of providing a new school for these children. Thus, it appears that the Mayor and the City Council joined in authorizing a loan for a building to be erected on land which was not within their control, without asking the consent of the School Committee, although it would have been clear on reflection that the object of the loan would be defeated if the consent were not obtained. As such consent has not been given the result is that the bonds authorized have not been issued, the building operations have not been begun, and the legitimate needs of the East Boston district remain unsatisfied.

In this ill-considered project the loan order fixed the amount at \$80,000 without waiting for an official estimate of cost from the Superintendent of Public Buildings.* In fact, the first plan prepared by the architect who has been appointed involves an expenditure of \$93,000, and the second plan \$138,000. The first plan has been abandoned, and the second, if adopted, will involve the city in an expense of \$58,000 more than is available under the loan order. It seems necessary again to point out the danger of undertaking public works with insufficient appropriations, in view

* Unofficial estimates were received from two architects which were too low in the opinion of the Superintendent of Public Buildings.

of the fact that the Mayor, as shown by his letter to the School Committee, dated October 4, 1909, is now urging it to exchange the school property for the police station property in order to begin the work with the present appropriation.

The original plan would involve the abandonment or destruction of the police station, the destruction of the schoolhouse and the erection on its site of the police and court building. This would make it necessary for the School Committee to procure the erection of a new school either on the police station lot or on a new site; and as the police station lot is not suitable for school purposes a new site would be necessary. Thus it is apparent that if the original plan is executed two buildings will be destroyed, and two new buildings erected in their stead.

The natural solution of the problem, however, would be to tear down the present police station and erect in its place a new police station and court. At the request of the Finance Commission an architect of high standing has examined the police station site and has reported that a building on this site as large as that contemplated for the schoolhouse lot can be erected at the same or even less cost. By this simple plan the demolition of only one building and the construction of a single new one in its place would be required, whereas, as already stated, the plan contemplated in the loan order would require that two buildings be destroyed and two new buildings erected. One of these buildings, the schoolhouse, is in a good state of repair as the result of recent expensive improvements, and is now, taking the school funds into consideration, meeting the public needs in a manner satisfactory to the School Committee and the Schoolhouse Commission. Its destruction would be sheer loss. Moreover, if the school site is abandoned, a new one will have to be obtained, and it is conservatively estimated that it will cost \$30,000. The Schoolhouse Commission would not erect a building smaller than a twelve-room one and the estimated cost of such is \$82,000, thus making the total cost \$112,000. If the School Committee should exchange lots as proposed it would have to sell the police station lot for approximately its assessed value, which is \$9,100, and

if the proceeds are credited to the enterprise its net cost to the city will still be about \$100,000 more than the cost of the simpler plan of erecting a police and court building on the present police station lot and allowing the present school building to stand.

For this additional cost of about \$100,000 the school authorities would have, it is true, a new primary school building instead of the present one, but they have not asked for it, and even if their financial resources enable them to procure it, the city should not be compelled to stand the large loss resulting from the land transactions involved, and the destruction of a building which is good for many more years of service and in which at moderate cost additional school rooms can be provided in the present court quarters when they are abandoned.

If it is deemed unwise to put a stable or garage in the basement of the police and court building, the two parcels of land on Havre street, adjoining the rear of the present building, could be acquired for this purpose. These lots are assessed for \$6,400, and if they cannot be acquired by purchase at 25 per cent. above the assessed valuation, they can be taken by right of eminent domain after the first Monday in February, 1910, at a cost probably not exceeding \$8,000.

In the opinion of the commission the order authorizing the loan should be rescinded, and the entire project abandoned until such time as the Mayor, in consultation with the School Committee, the Schoolhouse Department, the Police Commissioner, and the Superintendent of Public Buildings shall thoroughly canvass the situation, and frame a plan which will meet the needs of the East Boston district without unnecessary cost to the city.

Respectfully submitted,

THE FINANCE COMMISSION,

by

JOHN A. SULLIVAN,

Chairman.

COMMUNICATION TO THE MAYOR IN RELATION
TO THE ACTIVITY OF CITY EMPLOYEES IN
CIRCULATING PETITIONS FOR SIGNATURES
FOR CANDIDATES FOR POLITICAL OFFICE.

BOSTON, November 5, 1909.

HON. GEORGE A. HIBBARD, *Mayor*:

SIR,—The commission respectfully requests your Honor to call the attention of the heads of departments to section 26 of chapter 3 of the Revised Ordinances of 1898, which provides that "no salaried officer or employee of the city, not elected by popular vote, shall be an officer of any political caucus, or a member of any political committee or convention" Under this ordinance it would seem to be illegal for any officer or employee of the city, except such as have been elected by popular vote, to serve as members of political committees in the interest of any candidate for office. Such political activity not only violates the ordinance, but also tends to demoralize the public service, and, therefore, should be prohibited by executive order upon pain of discharge.

The commission also recommends that the heads of departments be requested to notify all their employees not to circulate petitions for signatures in the interest of any candidate for office during the hours in which the city is entitled to their services, as the public funds should not be used for campaign purposes.

Respectfully submitted,

THE FINANCE COMMISSION,
by

JOHN A. SULLIVAN,
Chairman.

COMMUNICATION TO THE MAYOR IN RELATION
TO THE CONTRACT FOR COAL FOR THE FERRY
AND SEWER DIVISIONS.

BOSTON, November 24, 1909.

HON. GEORGE A. HIBBARD, *Mayor:*

SIR,—The Finance Commission respectfully submits herewith a report on the contract for 20,000 tons of coal for the use of the Ferry and Sewer Divisions, which was made by the city through the Supply Department in April, 1909.

The commission, having learned from sources independent of the Supply Department that the coal delivered was below the contract requirements as to quality, began an investigation which has shown that the city has suffered a substantial loss on the coal already delivered. The expert employed by the city to analyze coal has estimated this loss at about \$3,700. If the delivery of similar coal had not been checked, the loss on the entire quantity would have been about \$10,000.

No loss need have been sustained if the facts as to the city's coal purchases in recent years, set forth in the reports of the former Finance Commission, had been given due consideration, and the provisions of the improved form of contract and specifications had been strictly observed. The report of the former Finance Commission, dated November 14, 1908, showed that favoritism in the award of coal contracts had been growing rapidly, the number of such contracts amounting to \$2,000 or more, which were let without public advertisement for bids, having increased from 17 per cent. in 1905 to 58 per cent. in 1906, and that, owing partly to such favoritism and partly to official negligence and incompetency, the city had been cheated systematically through false bills of lading, short weights and the delivery of inferior coal. (F. C. Rep., Vol. I, pp. 455-463.) Thus many reputable coal dealers had been discouraged from competing with men who could afford to underbid,

because they knew they would not be compelled to deliver coal of the quality which their contracts called for. In 1908 and 1909, through the re-establishment of public competition, the adoption of a new form of contract and specifications and a system of chemical tests, far better results as to quantity, quality and price have been secured. In no case, under contracts made in these two years, has any evidence of short weights or false bills of lading been found; and in only one case known to the commission has coal of other than the stipulated quality been delivered. The record of the last two years shows that a great improvement in methods and results has been made. Since the present superintendent took charge of the Supply Department, all coal contracts have been awarded by him after public advertisement, and the city has, on the whole, received good coal at fair prices. But that the city has not in every case been fully protected, even under the new system, is shown by the following facts:

On April 2, 1909, the Supply Department, by public advertisement, solicited bids for 32,200 tons, more or less, of semi-bituminous steaming coal for the use of several city departments. In response to this advertisement bids were submitted by various concerns, some for a part of, and others for the entire quantity needed. For the 20,000 tons required for the Ferry and Sewer Divisions, four concerns submitted bids on what is known as plan No. 1, which provides for Big Vein George's Creek Cumberland coal mined in Maryland, or Pocahontas coal, or New River coal, each of the best quality, with certain minimum tests for ash, and for heat efficiency as measured by British thermal units. The essential provisions of the specifications under plan No. 1 are described in an appendix hereto marked "A." The contract was awarded to the lowest bidder, and the contractor agreed to furnish Pocahontas coal of the best quality, at a price of \$3.22 for the Ferry and \$3.27 for the Sewer Division, delivered in the bins.

The duty of seeing that the contract was drawn so as to protect the city's interests, and of compelling performance according to its terms, was upon the then Assistant Superintendent of the Supply Department, who, on May 17, 1909,

became Superintendent. The Superintendent of Streets, then acting temporarily as Superintendent of Supplies, made the award, and when the contract was brought to him for execution signed it as a matter of routine, assuming that it had been properly prepared by the officials of the Supply Department. This assumption proved incorrect, and although the exacting nature of the regular duties of the Superintendent of Streets, and the temporary character of his position as head of the Supply Department, partially excuse him, he is not wholly blameless. It is clear, nevertheless, that the responsibility for the initial error rests chiefly upon the Assistant Superintendent of the Supply Department, who was charged with the duty of preparing the contract, and was presumed to be specially qualified for such work. He is solely responsible for the neglect to compel the delivery of coal of the stipulated quality, as all the deliveries have been made since he became Superintendent of the department.

The notice to bidders, which is made a part of the contract, contains an important provision requiring the contractors to state "the name of the coal, the name or other designation of the coal bed, or seam, and the name and location of the mine or mines from which the coal or coals are to come." The benefit of this provision was lost. In the company's proposal the statement was made that the coal was to be furnished "from Pocahontas mines, Weyanoke Coal and Coke Company, Giatto, West Virginia; the Atlas Pocahontas Company, Welch, West Virginia; Henrietta Coal Company, Welch, West Virginia." This is a list of companies, but not of mines, or seams, as required by the contract. The lack of this information has deprived the city of a valuable aid in securing coal of the stipulated quality. If the mines and coal beds, or seams, had been named as required, the city officials could have ascertained the quality of coal therein produced, and if they found it to be inferior they could have withheld the award of the contract until the mines, and the beds or seams therein, known to produce first-class coal, were specifically named. But since in the proposal, which became a part of the contract, the only designation is of the companies which mine, or deal in coal,

the contractor was given an opportunity to deliver coal procured from the companies named, which they might obtain from any mines within the Pocahontas field. The results of this error proved costly to the city.

Five cargoes of coal have been delivered, all of which were far below the requirements of the contract. The first barely escaped the penalty provided in the contract for falling below the minimum limits. The second cargo was penalized five cents a ton, the third thirteen cents, the fourth seven cents and the fifth two cents on that delivered at the Ferry, and twelve cents on that delivered at the Sewer Division. The deviation from the standard is not accurately measured by these penalties, as the contract called for coal of the "best quality," which, in the opinion of the city's chemist, is worth about fifty-six cents a ton more than that which the city received. All the coal thus far received has been far below that which the company itself regarded as Pocahontas coal of the best quality. The company stated it to be its intention to deliver coal of 14,600 British thermal units and 3.67 per cent. of ash, but the city chemist's analyses of the coal delivered show an average of 13,910 British thermal units and 10.23 per cent. of ash.

A table of the analyses is furnished in an appendix hereto marked "B."

On the last two cargoes the company procured analyses by its own chemists, which varied from those of the city's chemist, but the analyses of the company's chemists furnished conclusive evidence that the coal was not of the best quality as provided in the contract. This is shown by a comparison of the tests made by the three chemists, with the analysis furnished by the company with its proposal. These are set forth in appendix "C," hereto annexed. As the company's chemists do not agree in their analyses of the fourth cargo, and as both are at variance with those of the city's chemist, it is probable that the differences in results are due to differences in the methods of taking samples. The commission believes that the city's chemist acted in entire good faith, and employed technical methods of sampling not less reliable

than those employed by the company's chemists. The contract states that the determination of the city's chemist shall be final.

While coal of the quality indicated by the most favorable of the analyses made by the company's chemists—namely, ash, 7.87 per cent., and British thermal units 14,568, is of good commercial quality, that it is not the best is shown by other analyses of Pocahontas coal. The commission has received a letter from the Paymaster General of the United States Navy, dated October 25, 1909, which states that there are hundreds of analyses of Pocahontas coal on file in that department which show an average of 14,800 British thermal units, and of 4.50 per cent. ash. Still another comparison is afforded by the result of 149 analyses of Pocahontas coal, including much not of the best quality, taken from thirty-seven mines, which show an average of 6.24 per cent. of ash. Sixty-four of the 149 analyses average 5.03 per cent., and twenty-seven of the sixty-four show less than 5 per cent. Further evidence on this point could be given, but it seems unnecessary, as the president of the company admitted to the commission that the coal was below the standard required by the contract. He stated, however, that this was due to improper handling at the mines, for which he claimed his company was not responsible.

In one other important particular the contract was not observed. A large portion of the coal came from mines other than those of the three companies named in the contractor's proposal. Thus there were received from mines not authorized by the contract 333 tons of the first cargo of 2,128 tons; 1,511 of the 1,971 tons of the second cargo; 782 of the 1,180 tons of the third cargo; and 302 of the 1,025 tons of the fourth cargo; a total of 2,928 tons, or nearly one-half of the 6,304 tons thus delivered. On the fifth cargo of 1,996 tons, 845 came from mines not named in the contract, but, as only one-half of the cargo was delivered to the city, the balance having been delivered to a private concern, it is impossible to state what part of the 845 tons from the unauthorized mines was delivered to the city.

If the Superintendent of the Supply Department had con-

sulted the city's chemist when the bids were submitted, he would have been informed that the city could not expect to receive from the districts indicated in the proposal the kind of coal required. The neglect to designate the beds, or seams, from which the coal was to be taken would have been pointed out, the omission would have been supplied and loss would thereby have been prevented. Such advice should be sought in every case where coal is offered under Plan No. 1. Only Pocahontas, New River and George's Creek coals can be purchased thereunder; and as, on account of their reputation for excellence, they command a higher price than other coals it is important to have the mines and beds, or seams, designated, in order that the city may have a means of ascertaining whether the coal therein produced is of the best quality in fact. The superintendent did not, however, avail himself of the expert service which was at hand. He stated to the commission that he believed it was important to describe the mine, but that the contract did not call for a designation of the coal bed, or seam. When the provision in the contract requiring this designation was pointed out to him, he stated that he thought it was complied with by the designation of the three coal companies. A proper inspection would have shown this not to be the fact. When he was shown that coal had been delivered from mines not authorized by the contract, he stated that he had not known it, and that if he had he would have refused to accept the coal. When asked why he did not seek to learn the origin of the coal, he stated that he knew of no means except by visiting the mines. When shown a list published by the Norfolk & Western R. R. Co., containing the locations of mines within the Pocahontas field, he said he did not know that such a list was in existence. When asked if he had attempted to procure this information from the company, he stated that he had not done so prior to September 8, 1909, on which date, upon request of the city's chemist, he wrote the company asking for such information. He did not know that he had a right to require this information to be furnished, although, in the first paragraph of the specifications it is provided that "the contractor shall furnish bills of lading, invoices, freight and way bills, or any other similar informa-

tion that may be required by the city." If he had availed himself of this provision, he could have obtained the exact locations of the mines from which coal was shipped.

The superintendent had full knowledge of the fact that the coal was not of the quality required by the contract. On June 19, 1909, the city's chemist wrote to him stating that the first delivery of coal, while just above the minimum limits of the specifications, fell far short of the analysis furnished by the company, and came "dangerously near incurring a penalty." Four other letters were sent to him by the chemist, two on September 13, 1909, declaring in substance that the second and third deliveries were far below the standard required by the contract, and two on November 1, 1909, declaring that his analyses of the fourth and fifth deliveries showed the coal to be neither the kind nor the quality stipulated for. The superintendent stated that upon the third delivery he requested the city's chemist to condemn the coal, but this the chemist denies, stating that his only duty was to analyze the coal and report his findings.

Notwithstanding these frequently repeated warnings, the Corporation Counsel was not consulted as to the city's legal rights under the contract, and no steps were taken to safeguard the city's interests until November 3, 1909, after an investigation had been begun by the commission. The superintendent stated to the commission that he had decided not to accept any more coal unless the company guaranteed to furnish the quality required by the contract. The commission, on the following day, heard the statements of the president and the treasurer of the coal company, and of the Superintendent of the Supply Department, and, as a result of a conference, the coal company agreed to amend the original contract in several particulars, the most important of which is the guarantee that the remainder of the coal to be furnished under the contract shall be of the best quality, and be taken from a selected list of mines in the Pocahontas Flat Top field, with ash not exceeding 7 per cent., and British thermal units not less than 14,200 a pound. The amendment has been drawn and has been adopted by the city and by the company. This is the best remedy for the present

situation, as the city probably could not recover damages on account of the quality of the coal already accepted after inspection by its agent; and even if the contract could be canceled now, it would not be advantageous to do it, as the price of coal has advanced about fifty cents a ton over the price fixed by the contract, and the 12,700 tons yet to be delivered would cost the city in the open market about \$6,000 more than it would be obliged to pay under the present arrangement.

The changes in the contract and specifications recommended below have been suggested by the chemist, as a result of his experience in testing coals for the city under the existing specifications.

The commission recommends:

1. That the contract and specifications for coal purchased under Plan No. 1 be modified so as to raise the standard now provided and to make it possible for the city to reject coal which, under the present form of contract, it may be obliged to accept. The minimum limits, both as to calorific value and ash, should be changed, the former increased and the latter lowered; and the penalties now provided for deviation from standard should be increased.
2. That in purchases of coal under Plan No. 1 the city insist upon compliance with the provisions of the contract as to the name of the mine and the bed or seam, and as to the right on each delivery to demand full information showing the mine and the bed or seam, and the shipping point. Provision should also be made to exclude coals from districts generally recognized as producing an inferior quality.
3. That under Plan No. 1 no Pocahontas coal should be accepted that is not produced in the mines of the Pocahontas Flat Top coal field, as described in the list furnished by the Norfolk & Western R. R. Co., and such coal should be limited to that produced from the No. 3 Nelson or Pocahontas seam within the said field.
4. That before a contract is awarded under Plan No. 1 the city's chemist should be consulted as to the

quality of coal produced in the mines named in the proposals of bidders, and after inspection of the coal delivered his recommendations and criticism, if any, should be carefully considered. Such recommendations and criticism should in every case be attached to the city's copy of the contract, and be preserved as part of the record of the transaction.

5. That accompanying all shipments of coal under Plan No. 1, the contractor shall furnish to the city copies of the railroad weight-slips, showing the number of the mine from which the coal is taken, the number of the car, the waybill weight and the name of the shipping point.

Respectfully submitted,

THE FINANCE COMMISSION,
by

JOHN A. SULLIVAN,
Chairman.

APPENDIX A.

Plan No. 1 requires the delivery of the *best* quality of *three* kinds of semi-bituminous steaming coal—Big Vein George's Creek Cumberland coal mined in Maryland, New River coal, or Pocahontas coal.

The contractor shall furnish with his bid an analysis indicating as closely as possible the kind of coal he proposes to deliver.

The minimum limits of the coal are:

- (a.) Ash, 9 per cent. on a dry basis.
- (b.) Calorific value of 13,800 British thermal units a pound, as delivered.

Coal having more than 9 per cent of ash on a dry basis, and less than 13,800 B. T. U. a pound, may be either rejected by the city, or accepted at a reduced price corresponding with its inferior quality, as shown by the following schedule:

- (a.) Two (2) cents a ton for every fifty (50) B. T. U. a pound of coal as delivered that the calorific value of the coal falls below 13,800 B. T. U. a pound.
- (b.) Two and one-half ($2\frac{1}{2}$) cents a ton for every half of one (0.5) per cent. of ash, on a basis of dry coal in excess of nine (9) per cent. of ash.

Coal exceeding these limits commands no premium, but is paid for at the contract price.

The continued delivery of inferior coal, approaching the limits set in these specifications, shall be considered sufficient ground for the cancellation of the contract by the city.

APPENDIX B.

TABLE OF ANALYSES ON BRITISH THERMAL UNITS AND ASH.

	*B. T. U.	Ash. Dry Basis. Per cent.
Shipment No. 1.....	13,950	9.47
" " 2.....	13,971	10.16
" " 3.....	13,818	11.52
" " 4.....	13,894	10.50
" " 5{for Ferry Division.....	13,909	9.55
" " 5{for Sewer Division.....	13,738	11.02
Average results.....	13,910	10.23
Analysis submitted by the contractor as required by the contract, "indicating as closely as possible the kind of coal he proposes to deliver".....	14,600	3.67

* British thermal units a pound, an established standard for measuring the heat efficiency of coal.

APPENDIX C.

ANALYSES OF THE CITY'S AND THE COMPANY'S CHEMISTS.

	FOURTH CARGO.		FIFTH CARGO.	
	B. T. U.	Ash. Dry Basis. Per cent.	B. T. U.	Ash. Dry Basis. Per cent.
City's chemist.....	13,894	10.50	*13,909	9.55
	.....	.....	†13,738	11.02
Company's chemist.....	14,568	7.87	†14,326	9.34
Company's other chemist.....	14,386	8.74	Not analyzed.	
Company's analysis of coal intended to be delivered.....	14,600	3.67	14,600	3.67

* Ferry Division.

† Sewer Division.

COMMUNICATION TO THE MAYOR AND BOARD
OF ALDERMEN IN RELATION TO THE PENAL
INSTITUTIONS DEPARTMENT.

BOSTON, December 29, 1909.

To the Honorable the Mayor and Board of Aldermen:

GENTLEMEN,—The commission respectfully submits herewith a report upon the Penal Institutions Department.

On November 23, 1909, a former officer of the House of Correction at Deer Island appeared with his counsel before the Finance Commission, gave testimony concerning conditions at Deer Island which agreed substantially with statements then being published daily in the Press, and requested the commission to investigate the conduct of the Penal Institutions Department. The commission caused an investigation to be made by its counsel, who, on December 18, submitted the results of the preliminary investigation, and the commission held public hearings on this subject beginning December 21 and ending on December 27. The facts disclosed in these public hearings show that the interests of the city and of the prisoners have suffered through the inefficiency of the officers, the lack of discipline and the use of the institution as a part of the spoils system.

The head of this institution should have been a good disciplinarian, with experience in prison management. Nevertheless, the Mayor, on March 2, 1908, appointed as Penal Institutions Commissioner a lawyer, who had had no experience either in prison management or in any executive office, but who had rendered him political service in the mayoralty election of 1907. The appointee's lack of qualifications for the office is shown by the following extract from his own testimony:

Q. Did you have any training in penal work?

A. Never.

Q. None of any kind?

A. No.

Q. Had you ever visited any penal institutions for purposes of study before your appointment?

A. No, sir.

Q. None. What was your training fitting you for the position of penal commissioner? State, if you please, fully.

A. No special training.

Q. How did you happen to be appointed penal commissioner, so far as you know?

A. You mean by whom was I appointed?

Q. No. What led to your appointment, so far as you know?

A. Perhaps my acquaintance with the Mayor.

Q. Well, your acquaintanceship with him in what way?

A. I had been engaged with him in the campaign preceding his election.

He also stated that he believed he was being considered for the office of City Collector, that he did not know that he was being considered for the office of Penal Institutions Commissioner, and that he never had discussed with the Mayor the subject of his qualifications for the latter office.

The department, not being under the civil service law, afforded the politicians an opportunity to procure positions for favorites, and the opportunity was not neglected.

The appointment of the commissioner, made for political reasons, and without regard to the qualifications requisite for such an important position, was followed by a large number of appointments, also made for political reasons, without regard to fitness, and in violation of the spirit of the law and of the rules of the institution. Of the forty-six officers in the department, thirty-six have been appointed in the last two years, four being additions to the force and the remainder having filled vacancies. The thirty-six officers thus appointed to care for the large number of inmates of the institution had duties of great importance to perform. It was essential that these appointments should have been made by the master, who is responsible for the conduct of the

officers, and that fitness should have been the only consideration governing the selections. In all cases the law, as well as the interests of the city, was however disregarded, and, in most cases, politics determined the choice.

Under the Revised Laws, chapter 224, section 16, the Master of the House of Correction is charged with the duty of appointing all subordinate assistants, employees and officers, and it is provided that he shall be responsible for them. The rules for the government of the House of Correction, adopted by the Penal Institutions Commissioner in May, 1907, provide that: "He (the master) shall appoint all subordinate assistants, employees and officers, for whom he shall be responsible, and at once report the same to the commissioner." Instead of observing the statute and the rule, both the commissioner and the Master of the House of Correction testified that they had followed an established custom, under which the appointments, though technically made by the master, were made in reality by the commissioner, the master simply acquiescing in the selections.

Even if the persons thus appointed had been fitted for their duties the discipline of the institution would have been impaired, as the master would not have been actually responsible for the conduct of employees not chosen by him. Fitness, however, was seldom considered, and in most cases no inquiry whatever was made respecting the qualifications of appointees. Many appointments were made at the solicitation of the Mayor, two of his secretaries, his stenographer, members of the Board of Aldermen and other persons interested in politics. The commissioner testified that a large part of his time was devoted to the consideration of such applications. He stated that the Mayor and his assistants had requested the appointments of seven officers for the House of Correction, that six were appointed and that one was rejected as below the physical requirements.

Ten of the thirteen members of the present Board of Aldermen sought appointments for persons in whom they were interested, but, having less influence, only three of their candidates were appointed. The commissioner stated that no inquiry was made as to the qualifications of the six officers

appointed on the recommendation of the mayor's office. One had formerly been a lieutenant in the Boston Police Department and had resigned. The reason for the resignation should have been inquired into. Three of the six have since been discharged, one for failing to return on time after the expiration of his leave of absence, one for having been found with a large quantity of cigarette tobacco and several morphine syringes concealed in his room at the island, and one for trafficking with a prisoner in violation of the rules of the institution. Two others have been found drunk and have been warned, though not suspended. Thus five of the six appointed on the recommendation of the mayor's office have proved to be unfit for their positions.

Of the three appointed on the recommendations of aldermen, two were discharged for failing to return on time from their leave, and the third, according to the testimony of a fellow officer, was drunk on the night watch, but has not been removed. Thus it appears that eight of the nine officers appointed on the recommendation of the mayor's office and members of the Board of Aldermen have been found unworthy of their trusts.

Five other officers, not included in the foregoing description, have been appointed in the last two years on the recommendations of persons whose names the commissioner could not recollect, and have been found unfit for their duties. One, failing to return after leave, has been discharged. Another, found to have been trafficking with a prisoner, has been retained, as the master states, pending the investigation by this commission. He had been employed as an officer at the State Farm at Bridgewater, also at the State Prison, and had resigned from both positions, from the latter on request of the authorities. The master stated that, after the appointment had been made, he tried but failed to find from the state authorities the reasons for these resignations, and the appointee was left in office. The other three have been discharged, the first two for failing to return after leave; the third for bringing a package to a prisoner in violation of the rules. These three had previously been employed by the city at the infirmary on Long Island; two had been discharged

for drunkenness, and the third had resigned. These facts were found by this commission without difficulty, and if a serious effort had been made by the officials of the Penal Institutions Department, they likewise could have found the facts.

Two appointments made in the last two years to positions on the steamer "Monitor," which conveys prisoners to and from Deer Island, have also been made without regard to efficiency. One is too old to render the required service, the other, formerly a barber, did not have the necessary experience for sea duty. The captain and the mate both state that they would not have appointed either if they had had the selection. One of them was recommended by a secretary of the Mayor, and the appointment of the other was directed by the Mayor himself. The manner in which the latter appointment was made was related by the assistant commissioner. He stated that the Mayor's secretary came to the Penal Institutions Commissioner's office, the commissioner being absent, and said that the Mayor wanted the commissioner to appoint Mr. McKenney as a deckhand on the "Monitor." The assistant commissioner states that thereupon he wrote the commissioner the following letter:

DEAR MR. S.:

The Mayor's assistant secretary, Mr. Boudrot, called this p. m., and told me to tell you that the Mayor wished you to send him to-morrow *early* the name of

James T. McKenney, 384 Neponset Avenue, Ward 24, to be the extra man on the Str. Monitor, to begin on June 1 next.

He said this was important.

Very truly,

H. S. CARRUTH.

The appointment was made within a few days. Another of the Mayor's secretaries assumed responsibility for the appointment, stating to the commission that he was actuated by motives of charity. No one seems to have seriously considered the question of fitness. It should be noted that

though he was employed "temporarily," in order to take the places of the men during the vacation period, he is still in the service, though the vacation period has ended.

The wharfinger was appointed early in 1908 as a reward for political services, the commissioner stating that "he had done some work for the Mayor" in the campaign of 1907, and that he appointed him at the Mayor's suggestion, without inquiry as to his qualifications.

The conditions at the island, as stated by the various witnesses who appeared before the commission, are as follows: There has been a serious lack of discipline resulting in demoralization both of the officers and of the prisoners. The latter have been able to obtain morphine and cocaine freely, and the use of it has not been curtailed as much as it would have been if the officers had been efficient and the discipline adequate. The commissioner stated that no physical examination for the purpose of discovering marks indicating the use of drugs is made, nor is any attempt made to segregate the victims of this habit from those who are not similarly afflicted. There has been no attempt to prosecute persons suspected of carrying drugs to prisoners. Two officers found with syringes, used to inject morphine, have been discharged, but notwithstanding this fact the prisoners have obtained drugs and the implements necessary to inject them. Those known to be addicted to the use of drugs have been allowed to form in groups in the yard during recreation hours, and the opportunity thus afforded to pass drugs to one another and to use them has been freely utilized. One officer received a pawn ticket for a watch from a prisoner who was a chronic morphine user, though he claimed he did not give the prisoner any money for the ticket. The officer sold the ticket to another officer, and the latter redeemed the watch, subsequently pawning it twice, each time under a false name.

Officers have been seen drunk by prisoners on the island and by others in the city during their leaves of absence. It seems almost inconceivable that officers should be retained who are guilty of the same offence as three-quarters of those who are receiving punishment under their charge. Under

such circumstances prisoners must feel contempt for both the law and the institution. The practice of the master is to give officers who have been found drunk a second chance, though he should report such cases to the Penal Institutions Commissioner, and through the latter should remove forthwith an officer thus discovered. Revised Laws, chapter 225, section 13, provides as follows:

"The sheriffs of the several counties and the Penal Institutions Commissioner of the City of Boston shall forthwith remove any officer who has been appointed by them, respectively, to any position of trust or authority in a jail, or house of correction, and who is known to use intoxicating liquor as a beverage."

The master has admitted that in the cases of six officers known by him to have been drunk, he has retained them all, having warned five, and having suspended only one, the latter punishment being for the third offence. On the master's own admission, more than one-eighth of the forty-six officers at the island remain there in violation of the spirit of the law. Other witnesses, some of them officers of the institution, have stated to the commission that officers besides those named by the master have been seen drunk both at the island and in the city.

The law (Acts of 1900, chapter 473, section 2) requiring the segregation of prisoners sentenced for one year and more from those sentenced for less than one year, and of those sentenced for drunkenness from all others, and of those held for non-payment of fines, has not been complied with. There is no segregation in fact. When the House of Correction at South Boston was merged with the House of Industry at Deer Island in 1900, the prisoners who had committed serious crimes were thrown into the same institution with those whose offences had been petty and had consisted mostly of intoxication. It is axiomatic that offenders of different grades should be separated, and the Legislature, foreseeing the danger of non-separation, passed the statute above cited. The attention of the commissioner was called to the failure to obey the law by a letter from the assistant commissioner, dated July 8, 1908, indicat-

ing that it was possible at least to put the long-term men in the new and the short-term men in the old prison. The segregation thus recommended has not been effected. Segregation to some extent will be accomplished when the dining room, now approaching completion, is finished. Daily, in the yard, and in the loafers' hall, so called, three times a day, the old and the young, the long-term men and the short-term men, the hardened and the comparatively innocent, may tell or listen to stories of crime. Enlightened modern ideas of assisting prisoners to become better men and women have been disregarded. Though many of the prisoners cannot read, and some cannot even speak the English language, there is no school upon the island, nor is their superabundant leisure filled in any helpful way. Though the institution was meant to be reformatory, it more nearly resembles a school for crime.

The commissioner stated that he believed the system to be wrong, but that no money has been available for the purpose of effecting the segregation required. No money, however, has been asked, and the money that might have been used for this purpose was devoted to other and less worthy purposes. Thus of the \$50,000 received from the United States Government, which had been retained pending the completion of a satisfactory boundary wall, \$17,000 together with \$3,000 otherwise available, or a total of \$20,000, has already been spent for a concrete, steam-heated piggery, useful doubtless, but hardly of equal importance with the segregation of human beings, about 12,000 of whom are now annually dipped into the atmosphere of this institution.

The real and permanent solution of the problems of segregation and of the expense of maintenance lies in relieving the present congestion at the institution. Such a solution can be worked out under a proper system of co-operation between the judges of the courts and the Penal Institutions Commissioner and the appointment of additional probation officers. Far too many persons are sent to the island for petty offences. Last year 4,807 commitments were made to the island for the nonpayment of fines. Of these 3,470 were for the non-payment of fines amounting to \$5 or less;

754 for fines of more than \$5 but less than \$10; 454 for fines of more than \$10 but less than \$20; and only 129 for fines of more than \$20. Of the total number committed 4,227 were for first offences. In this single year 8,315 commitments were for drunkenness alone. No effective effort has been made by the Penal Institutions authorities to work out a solution of this serious problem.

There are other serious defects in the management of the institution, some of which cannot be stated in a public document. Three matters not previously referred to should, however, be mentioned. The first is the use of prison labor in the building of a boat for the master, with the knowledge and consent of the commissioner. It has been sought to be justified by the fact that prisoners have escaped, and that heretofore there has been no adequate means of capturing them. The master admits that the title of the boat is in him, and that if he should leave the city's employ he would take the boat with him, unless the city reimbursed him for the amount spent by him for the materials of construction. He did not state, however, that in the event of his taking the boat with him he would pay the city the value of the prison labor used in its construction. The second matter is the excessive cost of food furnished for the master's house. In January, February and March of this year the price paid for whole lambs was eighteen cents per pound, while whole lambs of sufficiently good quality were bought in the same period by the City Hospital for from twelve to thirteen and one-half cents a pound. The third matter relates to the habits of the secretary of the department. Though denied by the secretary and one clerk employed in the office, it seems to the commission that the testimony of the commissioner, the assistant commissioner, a clerk in the office and the Mayor's secretary, establishes the fact that the secretary of the department is frequently under the influence of liquor. This condition has long been known, but has been tolerated.

The conditions herein described, according to the testimony of the assistant commissioner, have been frequently

brought to the attention of the Penal Institutions Commissioner and the Mayor. He stated that he has repeatedly acquainted the Mayor fully with the facts as to non-segregation, mismanagement and lack of discipline.

The responsibility for the evil conditions of the last two years was made clear by the testimony. It was difficult, if not impossible, for the master to maintain discipline over officers who secured their appointments through political influences, which they had reason to feel were strong enough to maintain them in the face of their misconduct. The commissioner was not capable of performing his duties, because he lacked the training and qualifications necessary for his position. The responsibility rests primarily with the Mayor, because of his appointment as head of the department, for political reasons, of one who, he must have known, could not properly perform the duties of the office.

The commission recommends:

1. That the department be placed in charge of a proven disciplinarian with knowledge of the humanitarian side of prison work.
2. That the offices of assistant commissioner and secretary be merged.
3. That the department be placed under civil service laws, and that the master appoint and be responsible for his subordinates as the law directs.
4. That any official once guilty of drunkenness shall be discharged forthwith.
5. That any official who smuggles drugs to the island, or traffics with prisoners, shall be discharged forthwith and be prosecuted in the courts.
6. That by the appointment, if necessary, of more probation officers, and in co-operation with the judges, petty offenders be given a better opportunity to pay their fines before being imprisoned.
7. That with the population thus reduced proper segregation be effected, as the law requires.
8. That prisoners addicted to the use of drugs be kept apart from non-users.

9. That every opportunity be availed of to give the prisoners serious and hard work.
10. That suitable instruction be provided at the island, and that other measures be adopted to reduce the idleness of the prisoners and to substitute beneficial occupations.

Respectfully submitted,

THE FINANCE COMMISSION,

by

JOHN A. SULLIVAN,

Chairman.

PART III.

SUMMARY OF SPECIFIC RECOMMENDATIONS
MADE BY THE FORMER FINANCE COM-
MISSION WITH A RECORD OF THE
ACTION TAKEN THEREON.

A. CITY DEPARTMENTS.

1. Assessing Department.
2. Auditing Department.
3. Boston Infirmary Department.
4. Cemetery Department.
5. City Clerk Department.
6. City Messenger Department.
7. Collecting Department.
8. Fire Department.
9. Health Department.
10. Insane Hospital Department.
11. Market Department.
12. Music Department.
13. Printing Department.
14. Public Buildings Department.
15. Public Grounds Department.
16. Registry Department.
17. School Committee.
18. Schoolhouse Department.
19. Sinking Funds Department.
20. Soldiers' Relief Department.
21. Statistics Department.
22. Street Department.
23. Supply Department.
24. Treasury Department.
25. Water Department.
26. Weights and Measures Department.
27. Wire Department.

ASSESSING DEPARTMENT.

1. That a system be devised whereby the duplication of work of Nov. 7,* 1908, assessing polls and of police listing be avoided. Vol. 1,
pp. 449, 450.

2. That the making of records and bills in connection with single poll taxes be separated from the work connected with the assessing of property.

3. That single poll-tax bills be made from the original records by typewriter, both bill and stub being written in one operation by manifolding process.

4. That the consolidated manuscript be abolished, so far, at least, as single poll-tax items are concerned.

5. That the laws be changed so that it will be no longer necessary to send two assessors of opposite political parties to each home to assess polls, and that the positions of second assistant assessors be abolished.

6. Bills for single poll taxes be sent by mail in "Outlook" envelopes.

7. Real estate books similar to those of the Boston Real Estate Exchange be adopted; entries therein made by typewriter.

8. That the appropriation for 1908 shall not exceed \$135,000.

9. That the number of principal assessors be reduced from nine to five, and that their salaries be reduced from \$3,500 each, with \$500 extra for the chairman, \$200 for the secretary.

1. Not adopted.

2. Not adopted.

3. Not adopted.

4. Not adopted.

5. Not adopted. No legislation enacted.

6. Adopted by the Collecting Department, which mails the bills.

7. Not adopted.

8. Not adopted; appropriation 1908-09, \$175,000; expenditure, \$175,058.31; appropriation 1909-10, \$169,400; estimated expenditure, \$169,000.

9. Not adopted. Neither the Legislature nor the City Council provided for the reductions.

* The references are to the reports of the Finance Commission.

AUDITING DEPARTMENT.

Nov. 5, 1908,

Vol. 1,

pp. 429-431.

1. That salaries be reduced as follows:

	From.	To.
Bond and interest clerk	\$3,000	\$2,800
Pay-roll clerk	2,700	2,500
Sub-division clerk	2,400	2,200
Three general clerks	5,300	4,700
Six general clerks	12,200	11,600
One messenger	1,300	900
Net saving		\$2,200

2. That extra allowances, now aggregating \$1,850 annually, be discontinued.

3. That salaries of new clerks should be \$900 and run to a maximum of \$1,800 a year after a reasonable length of service.

4. That the salary of the auditor remain at \$7,500, but be charged to one position, that of City Auditor, and not as heretofore, as City Auditor, Auditor of Suffolk County and Auditor of the Sinking Funds Commission.

5. That the powers of the auditor be enlarged so as to include the verification of bills as to quantity, quality, value, the fact of delivery, or of performance of services, and the fulfillment of contracts.

6. That the appropriation for 1909-10 be kept down to \$37,000.

1. Not adopted.

2. Adopted; no extra allowances given now.

3. No new appointments.

4. Not adopted.

5. Adopted. Section 19 of chapter 486 of Acts 1909, authorizes the auditor to refer to the Finance Commission for investigation any bill, pay roll, or claim, if it appears to be of doubtful validity, excessive in amount, or otherwise contrary to the city's interests. Section 23 authorizes him to require an oath as to the accuracy of any account or claim against the city or county from any person presenting such account or claim.

6. Not adopted; appropriation for 1909-10, \$41,000; estimated expenditure, \$41,000.

CEMETERY DEPARTMENT.

July 16, 1908,

Vol. 1, p. 363.

1. That the money received in future from the sale of lots and graves be applied, first, to extinguishment of debt created for cemetery purposes. Second, for a fund, the principal of which is to be used for the purchase and development of extra land as needed. Income of balance to be used for maintenance of department.

2. That the city dispense with the services of one of the trustees July 23, 1908, of the Cemetery Department, and of the superintendent, and that Vol. 1, p. 367. the Law Department be instructed to bring suit at once to recover the secret profits made on the purchase of land in 1901 from the Superintendent of Cemeteries, such purchase being described in pages 361-363 of Volume 1 of the Commission's Reports.

3. That the superintendent's salary be reduced to \$3,000, in addition to house rent, light and fuel. Feb. 29, 1908, Vol. 1, p. 213.

1. Not adopted. Entire amount turned in as income and applied to general purposes of the city.
2. Adopted. The city received \$5,000 in settlement and the superintendent and the trustee in question both resigned.
3. Adopted; reduced to \$2,500.

CITY CLERK DEPARTMENT.

1. The salaries of new clerks shall not exceed \$780 a year, or July 14, 1908, \$15 a week, and vacancies in higher grades be filled by promotion Vol. 1, after civil service examination. pp. 351-353.

2. That the force of women clerks be reduced by one; that new appointees receive \$12 per week with an annual increase of \$52; and that the maximum salary be not over \$20 per week.

3. That other salaries be reduced as follows:

	From	To
(a) Assistant clerk from	\$3,800	\$3,000
(b) Six male clerks from	10,900	7,700
(c) Seventeen women clerks from	16,207	15,307
(d) Four messengers from	4,600	3,000
Totals	\$35,507	\$29,007

4. That the annual appropriation for the department be not exceeding \$40,000.

1. No new appointments made.
2. Not adopted; seventeen employed now; no new appointments.
3. Not adopted.
 - (a) No reduction.
 - (b) Increase of \$200 in amount.
 - (c) Increase of \$793 in amount.
 - (d) No reduction.

Pay roll for four groups,— a, b, c, d, \$36,500; an increase of \$993.

4. Not adopted; appropriation for 1909-10, \$45,000; expenditures, estimated, \$45,000.

CITY MESSENGER, CLERK OF COMMITTEES AND CLERK OF COMMON COUNCIL.

1. The immediate abolition of the departments of Clerk of Committees and Clerk of Common Council, and the transfer of their duties to the City Clerk and City Messenger. Feb. 29, 1908, Vol. 1, p. 213.

2. The City Messenger's salary should be reduced to \$2,500.
 1. Not adopted by the City Council; but the Legislature abolished the offices of City Messenger, Clerk of Common Council, Clerk of Committees, Assistant Clerk of Committees and their subordinates, the offices to cease on the first Monday of February, 1910. Chapter 486, section 1, Acts 1909.
 - The Mayor and City Council under this act may establish these or similar offices.
 - The salaries paid to the heads of these departments and their clerks in 1908-09 was \$25,596.
 2. Not adopted.

COLLECTING DEPARTMENT.

- Oct. 24, 1907. Vol. 1, pp. 64-67, 161, 162. 1. That the work of the collector's office be reorganized, the methods of bookkeeping changed, a system of daily reports inaugurated, absenteeism discouraged, expense accounts classified and modern methods of mailing adopted.
2. The office should be open for the collection of taxes from 9 a. m. to 3 p. m.
 3. That the number of deputy collectors be reduced by fifteen.
 4. That the number of general clerks be reduced to ten.
 5. That all employees of the department be placed under the civil service laws.
 6. That the collector should be appointed to hold office for an indeterminate period, subject to removal by the Mayor.
 7. That the salary of the collector should be reduced from \$7,500 to its former figure of \$5,000.
 8. That the annual expenditures of the department be reduced from \$160,000, the amount appropriated this year, to \$120,000.
 9. That the payment of poll taxes be more vigorously enforced.

Nov. 7, 1908,
Vol. 1, p. 450.

1. Adopted in substance.
2. Not adopted; ordinance remains unchanged.
3. Not adopted.
4. Not adopted.
5. Not adopted, though indorsed by the collector.
6. Adopted in substance. All department heads are to be appointed for four years, subject to removal by the Mayor, under section 13, chapter 486, Acts of 1909.

7. Adopted; Ordinances 1908, chapter 1.
8. Adopted in substance, *i. e.*, appropriation reduced from \$160,000 in 1907-08 to \$120,000 in 1908-09, and expenditures from \$159,867 to \$123,954, thus saving \$35,913. In 1909-10, \$126,450 was appropriated, and the estimated expenditures will be \$126,450, or \$33,417 less than in 1907-08. The saving in these two years is \$69,330, and it has been accomplished without a diminution of efficiency, as is shown by the following table:

Collections in 1907-08, 1908-09 and 1909-10.

	Percentage of real personal and poll taxes collected on the warrants for the year.	Total Amount of Taxes Collected.	Miscellaneous Receipts.	Total.	Ratio of cost of collecting to total amount collected in the year.
1907-08.	83.651%	\$19,830,566 20	\$9,025,278 71	\$28,855,844 91	\$0.00554
1908-09.	85.617%	21,900,483 70	9,201,851 15	31,102,334 85	.00399
1909-10*	83.593%	20,099,720 14	9,484,102 37	29,583,822 51	.00408

* To January 1, 1910.

9. Not adopted.

FIRE DEPARTMENT.

1. An immediate and permanent divorce of all political considerations from the department. Jan. 28, 1908,
Vol. 1,
pp. 185-187.

2. The present period of probation, six months, is not long enough to test a man's fire fighting capacity. The probationary period for new men who can become permanent members of the force should be extended.

3. Study of the problem of the further building of apparatus in the repair shop.

4. Tests once a year of all appliances subject to deterioration, particularly of hose.

5. The careful consideration by the City Council of the ordinance allowing one day off in five.

1. Adopted, so far as known; conditions much improved.

2. Not adopted. The Fire Commissioner requested the Civil Service Commission to permit the extension of the period of probation, but permission was refused.

3. Adopted; apparatus continues to be built in repair shop; tests made as recommended.

4. Adopted.

5. Not adopted; ordinance remains.

HEALTH DEPARTMENT.

1. That the contracts be given out only after competition, that the work done thereunder be more closely supervised and that more effective checks on the purchase of supplies be provided. Jan. 21, 1908,
Vol. 1,
pp. 149-151.

2. That the secretary, additional medical officer, smoke inspector, and those of the sanitary inspectors and milk inspectors who are known to be incompetent, should be removed.

3. That the number of sanitary inspectors should be increased to twenty-one, the new appointees to receive \$1,000 a year at the commencement.
 4. That the places of the two assistant commissioners, appointed at the beginning of the year, recently vacated, should not be filled, and that section 20 of chapter 449, Acts 1895, authorizing their appointment, be repealed.
 5. That the salary of the dermatologist should be placed at \$2,500.
 6. That the care of the public convenience stations, except that in City Hall, be transferred from the Bath Trustees to the Health Department, and that the one in City Hall be transferred to the Public Buildings or City Messenger Department.
 7. That the laws relating to the dealers who sell "bob" veal, tainted meat or unwholesome provisions should be amended so as to make convictions easier.
 8. That a law should be enacted giving the board authority to inspect the places of business of physicians and other persons who advertise cures for private diseases.
 9. That all public institutions maintained by the city and County of Suffolk should be inspected from time to time by the board.
 10. That where a physician has made no certificate of the cause of death, return should be made by the medical examiner instead of the Board of Health, and that the medical examiner be given power to make such an examination, upon a view of the body, as he deems to be necessary.
1. Adopted; contract and purchase systems improved.
 2. Adopted as to all, except as to one milk inspector, who is now reported as doing good work; \$6,600 saved annually by removal of the secretary, additional medical officer and smoke inspector.
 3. Increased from sixteen to nineteen and new men receive \$1,000 each.
 4. Adopted in part; two assistant commissioners removed, \$5,000 saved annually thereby. Section 20 repealed as to this office.
 5. Adopted; reduced to \$2,000.
 6. Adopted; all placed under charge of Board of Health, including the one at City Hall.
 7. Not adopted.
 8. Not adopted.
 9. Adopted in part. Occasional, though not sufficiently frequent examinations are made.
 10. Adopted; not by amending the law, but by interpretation of existing law.

1. The Health Department should be reorganized, and should consist of three members, the chairman to be a physician, and the chief executive of the department appointed by the Mayor for four years, at a salary of not less than \$5,000. The other two members should have no executive duties, but only such as are legislative and semi-judicial.

2. The force should be reorganized, and the entire work apportioned among the following divisions:

A medical division.

A sanitary division.

A food inspection division.

A vital statistics division.

A clerical division.

3. One chief officer should be placed in charge of each of these divisions and made responsible for its work.

1. Not adopted.

2. Not adopted.

3. Not adopted; no reorganization such as recommended has been made.

INSANE HOSPITAL DEPARTMENT.

That the Legislature be requested to pass an act providing for Dec. 27, 1907,
the transfer to the state of the Boston Insane Hospital upon equi- Vol. 1, p. 142.
table terms of sale.

Adopted. Acts of 1908, chapter 613. The city received from the state \$1,000,000 for the property. The state, on December 1, 1908, assumed control of the institution, and the city has thus been relieved of the cost of maintenance.

The net cost to the city for maintenance in 1907-08 was \$41,006.31, and in 1908-09, \$54,590.70, or an average of \$47,798.50 a year.

MARKET DEPARTMENT.

FANEUIL HALL AND QUINCY MARKET LEASES.*

1. That the rentals now charged in both markets for stalls and June 9, 1908,
cellars be increased 12½ per cent. Vol. 1, p. 315.

2. That, in addition, the tenants now occupying space under the sidewalks, but paying no rent therefor, be charged fifty cents a square foot for such space.

3. That leases be executed on the above basis for a term of ten years.

4. That no increase be made in the charges for sidewalk privileges, and that the hours of opening and closing the markets remain as at present.

5. That the rent of the premises now occupied by the Ames Plow Company be increased from \$3,300 to \$5,000 per annum.

1. Adopted.
 2. Not adopted.
 3. Adopted.
 4. Adopted.
 5. Adopted.
-

MUSIC DEPARTMENT.

Nov. 17, 1908, That the ordinance establishing a Music Department be repealed;
 Vol. 1, p. 490. that open-air concerts be delegated to the Park Department, and
 that the subject of winter concerts be referred to the School Com-
 mittee.

Not adopted.

PAUPER INSTITUTIONS — SUPERINTENDENT, LONG ISLAND.

That the superintendent be at once discharged without further compensation.

Feb. 4, 1908,
 Vol. 1, p. 180. Not adopted; resigned with pay for two months, in which
 no services were rendered.

PRINTING DEPARTMENT.

Dec. 14, 1908,
 Vol. 2, p. 17. 1. That the appropriation for the Printing Department, except
 superintendent's salary, be discontinued, and that the other items
 covered by the appropriation as heretofore made be included in
 the annual appropriations of the departments affected, or be made
 a separate appropriation.

2. Printing of all kinds for city and county departments be done at the Municipal Printing Plant.
 3. That the new cost system be completely installed at once.
 1. Not adopted.
 2. Adopted by all city and by nearly all county depart-
ments.
 3. Adopted in substance.
-

PUBLIC BUILDINGS DEPARTMENT.

Nov. 30, 1908,
 Vol. 1, p. 518. 1. That this department be given entire control over mainte-
 nance of all buildings, including City Hall, any part of which is
 now placed by ordinance under its supervision.

2. That the positions of architect and of draughtsman at salaries
 of \$2,500 and \$1,300 respectively, be abolished.

3. That the Wareham Street Plant be rearranged, so that janitors can care for the heating, and that the current be bought from the electric light company.
4. That the number of employees be reduced, and that the School Committee's system of employing janitors and caretakers be introduced as far as practicable.
5. That inventory of all furniture be made and an exact record of all furniture purchased or transferred be kept.
6. That the competitive system of awarding contracts be extended, and that the bids be solicited by advertisement.
7. That the present system of maintaining wardrooms be abolished.
8. That the South Boston ambulance station be discontinued.
 1. Not adopted.
 2. Adopted.
 3. Adopted; cost in 1907-08, \$4,805.26; 1908-09, \$3,943.99; 1909-10, \$1,548.35 (estimated); saving in last two years over cost in 1907-08 is \$4,118.18.
 4. Adopted in part; force reduced from 118 on April 30, 1908, to 103 on April 30, 1909; School Committee's system not adopted.
 5. Adopted as to all furniture purchased through the department, but not as to furniture purchased by other departments.
 6. Adopted.
 7. Adopted; leases when expiring are not renewed; charge of \$4 per night now made for use of wardrooms. Net cost 1907-08, \$14,306.69; 1908-09, \$10,653.70; estimated, 1909-10, \$4,600; saving in last two years over cost in 1907-08, \$13,359.68.
 8. Not adopted.

PUBLIC GROUNDS DEPARTMENT.

This department should be consolidated with the Park Department. Feb. 29, 1908,
Vol. 1, p. 214.

Not adopted.

ABOLITION OF REGISTRY AND STATISTICS DEPARTMENTS.

Abolition of above departments and creation of Department of Jan. 2, 1909,
Records and Statistics, having in charge: Vol. 2, p. 25.

1. Work now done by the Statistics Department.
2. The statistical and printing work now in charge of the City Clerk.
3. Supervision of all reports, annual, monthly or special.

4. Supervision of the compilation and publication of municipal records and statistics of all kinds, inclusive of official actions of the Mayor, City Council, School Committee and heads of departments.

5. Charge of the publication of a municipal gazette, to be called the *City Record*.

6. The *City Record* should be printed by the Printing Department, and should be made by law the medium for advertising delinquent taxes, city contracts, etc.

7. The department should be established by statute; the executive should be an expert statistician appointed subject to the approval of the Civil Service Commission, at salary sufficient to secure services of the best man in the country, and he should be given full power to carry out his plans.

None of the above recommendations adopted, except as to *City Record*, which has been authorized by section 29, chapter 486, Acts of 1909, is printed by the Printing Department, and is temporarily in charge of the Mayor's secretary.

SCHOOL COMMITTEE.

MECHANIC ARTS HIGH SCHOOL.

Nov. 11, 1907, That the recommendations in the accompanying report of Messrs. Vol. 1, p. 72. Charles W. Eliot, the Rev. Thomas I. Gasson, S. J., and Henry S. Pritchett, regarding the Mechanic Arts High School, be carried out, said recommendations concluding with the advice that the city proceed with the enlargement of the Mechanic Arts High School without delay.

Adopted.

SCHOOLHOUSE DEPARTMENT.

Aug. 4, 1908, 1. That the next Legislature be asked to enact a law making the Vol. 1, Schoolhouse Commission an unpaid board.

pp. 382-383. 2. That some one of proved administrative capacity be appointed, with suitable salary, to take charge of the executive work, giving to it his entire time.

3. That the position of secretary to the board be abolished, and that one of the members serve as secretary without compensation.

4. That the system of estimating and inspecting repair work, and of paying bills, be carefully revised, and that incompetent and inefficient employees be discharged.

5. That the matter of excessive and improper charges by contractors be referred to the Corporation Counsel.

6. That the present type of new schoolhouses be so modified that there may be a saving in cost, the reduction to be not less than 10 per cent.

7. That the next Legislature be asked to enact a law authorizing the Board of Schoolhouse Commissioners to take land by right of eminent domain, without the intervention of the Street Commissioners.

8. That the law be so amended that the expense of building schoolhouses be met from taxes and not from loans.

9. A fire-alarm box should be as near each school as possible, March 16, 1908, and, when a special box is assigned to a given school, it should be Vol. 1, p. 240. placed on the outside of the building.

1. Not adopted.

2. Not adopted.

3. Not adopted; position of secretary, at \$3,000 a year, abolished, but position of assistant secretary created, and filled by former secretary at \$2,000 per annum.

4. Adopted in substance; large improvement.

5. Referred. No suits brought.

6. Not adopted.

7. Not adopted.

8. Not adopted.

9. Adopted.

SINKING FUNDS DEPARTMENT.

Discontinuance of the system as now practised and the borrowing Jan. 30, 1909, of money in the future in such a manner as will make the provision Vol. 2, p. 165. and accumulation of a sinking fund unnecessary.

Adopted. Acts of 1909, chapter 486, section 26, provides that hereafter no sinking fund shall be established for a loan, but that all loans shall be made payable in annual instalments in the manner authorized by section 13 of chapter 27 of the Revised Laws, as amended by section 1 of chapter 341 of the Acts of 1908.

SOLDIERS' RELIEF DEPARTMENT.

The commissioner's salary should be reduced from \$3,500 to Feb. 29, 1908, \$3,000. Vol. 1, p. 214.

Not adopted.

STATISTICS DEPARTMENT.

The Statistics Department should not be abolished until a better April 17, 1908, system is provided in its stead. Vol. 1, p. 298.

Adopted; department not abolished, but a better system has not been provided.

STREET DEPARTMENT.

INCLUDING PAVING, STREET CLEANING AND WATERING, SANITARY, SEWER, BRIDGE AND LAMP DIVISIONS.

1. That the Paving, Street Cleaning and Watering, Sanitary, Jan. 31, 1908 Sewer, Bridge and Lamp Departments be consolidated into a single Vol. 1, p. 188. department, to be known as the Street Department, and that it be placed in charge of a trained and competent man.

SEWER DIVISION.*Cleaning of Catch-basins.*

Mar. 28, 1908,
Vol. 1, p. 262.

2. This branch of the department's work should be reorganized.
3. The present system of inspection should be abolished; a new system established by means of which the records will be kept by the sub-foreman in charge of cleaning; and the records so prepared and filed as to be reliable, readily available, and to furnish the data from which unit costs can be calculated.
4. The following data should be reported daily by the sub-foreman; date, location of basin cleaned, number of loads, number of cubic yards hauled to dump, location of dump and time of men and teams.
5. Existing catch-basins be located and a card catalogue of same prepared describing them.
6. Bids be received for cleaning catch-basins containing a known amount of refuse, and the custom of awarding contracts for cleaning small basins be abolished. If contract prices are lower than the prices for which the city can do the work, the work should be let by contract; otherwise it should all be done by day labor.
7. Contract cleaning bills should be paid only after indorsement by an inspector.

PAVING DIVISION.*Stone Crushing.*

Mar. 2, 1908,
Vol. 1, p. 220.

8. That the city sell at once the stone crushing plants which it has maintained, and as a result of which it lost \$1,000,000 in twelve years.
9. That all crushed stone needed be purchased in the open market on publicly advertised contracts from the lowest responsible bidder.
10. That contracts be made for a period of years, preferably not less than five.
11. That stone be delivered at such railroad sidings or other points as the city may designate from time to time.
12. That sufficient storage capacity be provided by the city so as to tide over emergencies.

For a statement of the reduced cost of resurfacing macadam roads and laying and repairing asphalt pavements and teaming, see pages 16, 17, 18.

BRIDGE DIVISION.*Increase of Salaries.*

Dec. 17, 1907,
Vol. 1, p. 132.

13. That the recent order increasing salaries in the Bridge Department be rescinded.
14. That all questions of wages and salaries be decided by the incoming administration, which will have to furnish the money to meet the charges.

**ACTION TAKEN ON THE RECOMMENDATIONS RELATING TO THE
STREET DEPARTMENT.**

1. Adopted. See Ordinance of 1908, chapter 3; approved April 6, 1908.
2. Adopted.

3. Adopted.
 4. Adopted.
 5. Adopted in part; basins located; catalogue begun but not brought up to date.
 6. Adopted; all work done now by contract.
- As compared with the prices of 1907-08 a saving of \$35,199.10 has been made in the last two years.

Cleaning Catch-basins.

YEAR.	Number Cleaned.	Cost.	Average Cost per Basin.
1906.....	7,922	*\$62,653 82	*\$7 90
1907.....	8,630	†60,993 05	†7 06
1908.....	9,253	‡46,052 57	‡4 97
1909.....	6,488	29,879 79	4 60

* Cost includes examination and location, \$8,580.43; average per basin, \$1.08.

† Cost includes examination and location, \$9,464.82; average per basin, \$1.09.

‡ Cost includes examination and location, early part of year, \$504.38.

7. Adopted.
8. Adopted in substance; all the Street Department crushing plants except one at Brighton have been sold. The Brighton crusher has been leased for three years on favorable terms. The contractor pays the city for the use of its plant 15 cents a ton royalty, and furnishes stone to the city delivered on the street in the Brighton district at 95 cents a ton.

9. Adopted in part in 1908 and entirely in 1909. Out of 31,705 tons bought through the Supply Department in 1908, only 4,134 tons were bought on advertised competition. The remaining 27,571 tons were bought in the open market without advertised competition. The average price per ton delivered on the job was \$1.39 in 1908-09. In 1909-10 all crushed stone was bought on publicly advertised bids from the lowest bidder, and the average price for the 72,289 tons delivered on the job was \$1.16 $\frac{1}{2}$, or 22 $\frac{1}{2}$ cents a ton lower than the average price in 1908-09. From 1897 to 1906, inclusive, the average cost at the crushers, exclusive of the cost of carting to the street job, but including interest and depreciation charges, was \$1.60 a ton. It rose from \$1.47 in 1905 to \$2.85 in 1906, and to \$3.24 in 1907. Allowing 40 cents per ton as the average price for carting from the city crushers to the street jobs, the average cost a ton for stone crushed by the city and delivered on the job, in the year 1907-08, was \$3.64, as against \$1.39 in 1908-09, and \$1.16 $\frac{1}{2}$ in 1909-10. As compared with the prices in 1907-08, the city saved in 1908-09, \$2.25 a ton on 31,705 tons, or \$71,336.25, and in 1909-10, \$2.47 $\frac{1}{2}$ a ton on 72,289 tons, or \$178,915.27, a total of \$250,251.52 in this single item.

10. Not adopted; contracts are let for one year's supply for the several districts.
 11. Not adopted; deliveries are made as needed on the job.
 12. Not adopted; no storage facilities have been provided by the city as they have not been deemed necessary.
 13. Adopted in 1908; a few increases have been made.
 14. Not adopted.
-

SUPPLY DEPARTMENT.

Nov. 27, 1908, Vol. 1, p. 503. 1. That the law be amended so as to authorize the creation of a Supply Department, under an expert buyer.

2. The position of Superintendent of Supplies be abolished.
3. The Supply Department, as at present constituted, be discontinued.
4. Until a general Supply Department be established, a purchasing agent for the Street Department be appointed from the civil service list.
5. That the heads of departments be authorized to use the purchasing agent of the Street Department as their agent.
6. That a careful investigation be made of systems in the various departments of inspection of supplies as the same are received, and the extent of their facilities for weighing, measuring and testing be ascertained.
7. That a careful study be made of the method of purchasing supplies, in practice in the United States government by large corporations and by other municipalities.
8. That the auditor and treasurer establish a system whereby prompt payments may be made so that the city may obtain the benefit of special discounts for cash.

1. Not adopted.
2. Adopted by order of the Mayor. (See 3 and 4.)
3. Adopted. Department now buys only on request of other departments; under chapter 6 of the Ordinances of 1908, other departments were required to purchase, but the ordinance was void.
4. Adopted. Department now treated in law as branch of Street Department, but purchasing agent not taken from civil service.
5. Adopted generally, that is by order of the Mayor, and by requests of other departments to purchase. Law not changed.
6. Adopted. Investigation being conducted, purchasing agent states. Department methods improved and purchases made more economically.
7. Adopted, purchasing agent states.
8. Not adopted.

TREASURY DEPARTMENT.

1. That the city treasurer should receive as treasurer, and for his work in connection with the sinking funds, County of Suffolk and Public School Teachers' Retirement Fund, \$6,000 per annum, in place of the \$8,280 he now receives.
2. That the pay roll should be reduced to \$34,700.
3. That the annual payments aggregating \$3,100 now made to employees of the department by the county and the sinking funds commissioners be stopped.
4. That the salary of the county paymaster be reduced from \$3,600 to \$2,700.
5. That the practice of paying new clerks large salaries should be discontinued, and that salaries of new clerks be fixed at \$700 to \$900 a year.
6. That the annual expenditure of the department should not, for the present, exceed \$43,000; and that it should ultimately be reduced to \$40,000.
7. That the employees of this department should be placed under the civil service rules.

July 13, 1908,
Vol. 1,
pp. 347, 348.

Feb. 27, 1908,
Vol. 1, p. 210.

1. Adopted in substance. Treasurer now receives \$7,000 per annum, as follows:	
City Treasurer	\$5,000
County Treasurer	800
Sinking Funds Treasurer	200
Custodian of Teachers' Retirement Fund	*1,000
	<hr/>
	\$7,000

(See Ordinance 1908, chapter 4.)

2. Not adopted; pay roll December 1, 1909, \$45,000, including county and sinking funds commission payments.
3. Not adopted; \$2,600 now paid, including \$1,000 paid to city treasurer as treasurer of county and of sinking funds.
4. Not adopted.
5. No new clerks appointed.
6. Not adopted; expenditure for 1908-09, \$49,130.47; estimated expenditure for 1909-10, \$47,750. There has been a reduction since 1907-08, the cost then being \$50,812.29.
7. Not adopted.

WATER DEPARTMENT.

1. That the order now pending in the City Council for a loan of \$300,000, outside of the debt limit, for extension of mains be reduced to a sum not exceeding \$75,000.

Aug. 15, 1907,
Vol. 1,
pp. 24, 25.

* Treasurer receives about one-half of this \$1,000, the balance being paid by him for clerical service.

Feb. 29, 1908,
Vol. 1, p. 214.

2. That the offices of the three assistant water commissioners be abolished, and section 20 of chapter 449 of the Acts of 1895, under which they were appointed, be repealed.

Jan. 4, 1909,
Vol. 2,
pp. 47-48.

3. There should be no more loans for extension of mains, or any purposes connected with the city water supply.

4. Laws authorizing such loans should be repealed.

5. Departments using water in buildings should pay for the same.

6. Metropolitan assessments should be based solely upon consumption.

7. Appropriation for Water Department for fiscal year 1909-10 should not exceed \$800,000 for maintenance and extension of mains; \$100,000 to be used for metering and for inspection of waste.

8. The surplus income of the department should be used to help defray current expenses and other branches of the city government, and there should be no reduction in the water rates.

9. The annual reports of the department should be reformed in accordance with Metcalf & Eddy's recommendations, and should be issued promptly as required by ordinance.

1. No loan voted.

2. Adopted; assistants removed and law repealed; section 15, chapter 486, Acts 1909.

3. Adopted. No such loans in 1908 or 1909.

4. Not adopted.

5. Not adopted.

6. Not adopted.

7. Adopted in part. In 1908-09, \$800,000 was appropriated for maintenance and extension of mains; in 1909-10, \$875,000 was appropriated for maintenance and extension of mains, and out of this a sum not yet ascertained, but known to be considerable, is to be used for installing meters under chapter 524 of Acts of 1907. The sum of \$800,000, recommended by the commission, would have sufficed if the superfluous and inefficient employees had been removed.

8. Adopted.

9. Adopted in substance; marked improvement.

WEIGHTS AND MEASURES DEPARTMENT.

Aug. 7, 1907,
Vol. 1, p. 23.

1. That the nominations recently sent to the Board of Aldermen for eight additional deputy sealers at the annual salary of \$1,600 each be withdrawn, or action on them by the Board of Aldermen postponed.

Sept. 21, 1907,
Vol. 1;
pp. 34-42, 161.

2. That the department should be reorganized from top to bottom, its methods radically changed, and daily reports made and proper records kept.

3. That there should be a vigorous enforcement of the law with regard to inspections and prosecutions.

4. That the licenses of peddlers who use false weights and measures should be revoked.
 5. That the recent ordinance providing for an increase in the number of deputies from ten to eighteen should be repealed, and the pending nominations withdrawn.
 6. That all employees of the department be placed under civil service. Feb. 29, 1908,
Vol. 1, p. 210.
 7. Salary of the sealer shall be reduced from \$3,000 to \$2,500, and the ten deputies from \$1,600 to \$1,200. July 9, 1908,
Vol. 1, p. 338.
1. Adopted; action postponed; appointees not confirmed.
 2. Adopted; discipline and efficiency greatly increased. The revenues of the department increased from \$5,411.88 in 1907-08 to \$7,695.80 in 1908-09 and to \$9,084.36 (estimated) in 1909-10.
 3. Adopted. From February 1, 1908, to January 1, 1910, there were 102 prosecutions, 84 convictions, and the fines amounted to \$696. From 1902 to 1907, inclusive, there had been only one prosecution.
 4. Not adopted.
 5. Adopted by Ordinances 1908, chapter 5.
 6. Adopted. Chapter 382 of the Acts of 1909.
 7. Not adopted.
-

WIRE DEPARTMENT.

1. This department should be abolished and the duties transferred to the Building Department. Feb. 29, 1908,
Vol. 1, p. 215.
2. A law should be passed consolidating the Wire with the Building Department.
 1. Not adopted.
 2. Not adopted.

B. SUFFOLK COUNTY.

1. In general.
2. Register of Deeds.
3. Register of Probate.
4. Superior Civil Court.
5. Relations between the City of Boston and the City of Chelsea,
and the Towns of Revere and Winthrop.

IN GENERAL.

1. County officers should be required to submit seasonable reports of all receipts and expenditures and a written estimate of the ensuing year's needs. Definite appropriation for each office should then be made and a rule of apportionment for each month should also be made, with penalties attached for exceeding either the appropriation or the apportionment. This should apply also to the Juvenile Court, Police, District and Municipal Courts. Aug. 29, 1908,
Vol. 1,
pp. 402, 403.
2. Supplies and printing should be obtained after competitive bidding, publicly advertised.
3. Appointments should be subject to civil service laws.
4. Fees for recording in the Registry of Deeds should be increased.
 1. Adopted in part. Acts 1909, chapter 271, section 1, require all county officials to submit estimates for next ensuing year on the first of February, but do not require reports of expenditures or of the operations of county offices. Separate appropriations are not required by the act for each county office, and none such were made in 1909.
 2. Adopted generally.
 3. Not adopted.
 4. Not adopted.

INCREASES OF SALARIES OF CERTAIN COUNTY OFFICIALS.

No act should be passed by the Legislature directing or permitting an increase in the salary paid any official or employee of the County of Suffolk.

Adopted; none passed in 1908 or 1909.

REGISTRY OF DEEDS.

1. That authority be given by the Legislature to increase the recording fees. Sept. 3, 1908,
Vol. 1, p. 416.
2. That the expense for clerical service be reduced.
3. Competitive system of securing supplies be extended by publicly advertising for bids.
4. All appointments should be made subject to the civil service laws.
5. That the Register of Deeds should submit to the appropriating body a printed report of receipts and expenditures in detail, and a written estimate of amounts required for the ensuing year.

1. Not adopted.
 2. Not adopted; that is, there was practically no decrease.
The cost of clerical service in 1908-09 was . \$37,793 38
The estimated cost of clerical service in 1909-10 is 37,449 77
 - Decrease \$343 61
 3. Adopted in effect. Owing to the small purchases, bids have not been solicited by advertisement, but there has been genuine competition with good results.
 4. Not adopted; no legislation enacted.
 5. Adopted. Estimates sent for years 1908-09 and 1909-10; also a report of receipts and expenditures for 1908-09 and 1909-10.
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REGISTRY OF PROBATE.

- Sept. 1, 1908,
Vol. 1, p. 412.
1. Reduction in the expenses for clerical service.
 2. Competitive system of securing supplies be extended by publicly advertising for bids.
 3. Appointments should be subject to civil service laws.
 4. The Register of Probate should submit to the appropriating body a report of receipts and expenditures in detail, and a written estimate of the amounts required for the ensuing year.

1. Adopted. There has been a reduction in the combined state and county pay rolls for clerical service of \$3,497.96. The net reduction in the clerical pay roll of the county is \$5,497.96, of which \$4,000 is due to the transfer of clerks to the state pay roll, and \$1,497.96 is due to the resignation of one employee, who was on the county pay roll. The total expenditures of this department, chargeable to the county, were \$5,877.09 less in 1908-09 than in 1907-08, and the expenditures of 1909-10 are estimated to be lower than in 1908-09. The work of the department, meanwhile, has been considerably increased.

2. Adopted in effect. While there has been no occasion for advertising for bids, owing to the fact that the purchases are small, there has been genuine competition attended by good results.

3. Not adopted; no legislation enacted.
 4. Adopted.
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OFFICE OF THE CLERK OF THE SUPERIOR COURT (CIVIL SESSION).

- Sept. 5, 1908,
Vol. 1, p. 424.
1. Reduction in expenses for clerical service.
 2. That the competitive system in procuring stationery and printing should be maintained and enlarged by public advertise-

ment. Municipal Printing Department should be given preference when its bid is equal in amount to one of the low bids. This should be the rule in all the county offices.

3. Statutes relating to payments of money into court should be amended so that the clerk may turn the interest over to the treasurer for the use of the county, except when ordered by the Court to pay interest on the money to litigants. At present there is no law which authorizes its use by the county, and the clerk is obliged to leave in the bank all interest money not ordered by the Court to be paid to litigants, because no one is entitled to it.

4. Employees should be subject to the civil service laws and vacancies should be filled from this list. Vacancies in the higher courts, such as assistant clerks and court stenographers, should be filled after special examinations held by the Civil Service Commission.

5. The clerk should submit to the appropriating body a report of receipts and expenditures in detail, and a written estimate of the amounts required for the ensuing year.

1. Not adopted.
 2. Adopted in part. Municipal Printing Department receives no orders.
 3. Not adopted.
 4. Not adopted.
 5. Adopted.
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RELATIONS BETWEEN THE CITY OF BOSTON AND THE CITY OF CHELSEA AND THE TOWNS OF REVERE AND WINTHROP.

1. That the matter of expense for maintenance of the courts of Suffolk County should be revised. Nov. 6, 1908,
Vol. 1, p. 437.
2. That a petition be presented to the next Legislature in session to protect the city's rights.
 1. Not adopted.
 2. Adopted; but bill failed to pass. House Bill 477 presented by Mayor Hibbard, which, if passed, would require Chelsea, Revere and Winthrop to pay their share of the cost of maintenance of county courts, jails, houses of correction and necessary public buildings for the use of the county.

C. MATTERS RELATING TO ONE OR MORE DEPARTMENTS.

1. Assignment of wages.
2. Administrative acts at or about election time.
3. The exceeding of appropriations by the various departments.
4. Departmental reports: Water, Sewer, Street Cleaning and Watering, Sanitary and Street Departments.
5. Reductions in salaries of heads of departments, deputies and assistants.

ASSIGNMENT OF WAGES.

That a circular similar to that issued by Mayor Collins, under Oct. 4, 1907, date of March 25, 1902, be issued directing the departments to Vol 1, p. 47. enforce compliance with the provisions of the Revised Ordinances, chapter 3, section 12, requiring the heads of departments to prevent this practice.

Adopted.

ADMINISTRATIVE ACTS AT OR ABOUT ELECTION TIME.

1. That the 307 increases in salaries and wages, made just prior Dec. 21, 1907, to the city election of 1907, which involved an annual increase of Vol. 1, about \$40,000, be canceled. pp. 135-138.

2. That the Legislature be requested to enact a law prohibiting increases in salaries or wages except at the beginning of a fiscal year.

3. That no leases be made and no contracts entered into by any Dec. 13, 1907, department for work, services or supplies, other than those of a Vol. 1, p. 130. temporary character, and none which will commit the city beyond the end of the present fiscal year.

1. Adopted in large part; but in a number of instances the former scale has been restored.

2. Not adopted.

3. Not adopted.

THE EXCEEDING OF APPROPRIATIONS BY THE VARIOUS DEPARTMENTS.

That the Legislature be asked to make it a criminal offence Dec. 21, 1907, for any head of a department to intentionally permit the expenditures of his department to exceed the appropriation except in cases of extreme emergency.

Adopted. Section 16 of chapter 486 of the Acts of 1909 provides the penalty of imprisonment for not more than one year, or fine of not more than \$1,000, or both, for any city official who intentionally exceeds the appropriation made for his department, or involves the city in any contract for the future payment of money in excess of such appropriation, except as provided in section 6 of said act. Section 6 permits the making of contracts for more than one year, for lighting, and for garbage removal subject to the approval of the Mayor and City Council, after a public hearing.

**DEPARTMENTAL REPORTS: WATER, SEWER, STREET
CLEANING AND WATERING, SANITARY AND STREET
DEPARTMENTS.**

Feb. 5, 1908,
Vol. 1,
pp. 193-196.

1. That the practice of furnishing the unit costs of construction in the reports of these departments, now abandoned, should be restored.
 2. That a proper, up to date, and full system of accounts and reports be established.
 1. Adopted substantially. Quantities, costs of various items and total costs are always given, from which unit costs may be figured out; and in most cases the unit costs are presented.
 2. The accounts have not been examined by the commission, but the department heads state that the recommendation relating to them has been adopted.
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**REDUCTIONS IN SALARIES OF HEADS OF DEPART-
MENTS, DEPUTIES AND ASSISTANTS.**

Feb. 29, 1908,
Vol. 1,
pp. 213-215.

The excessive number of employees in every grade of the public service, and the excessive salaries paid thereto, be reduced. Heads of departments, deputies and assistants, owing their appointments directly to the Mayor, and to superintendents under unpaid boards should be reduced in salaries and in numbers.

Not adopted, though not wholly ignored. No exact comparison of pay rolls for 1908 and 1909 with those of earlier years can be made, as the pay rolls have not been examined in detail for the last two years, as they were for former years by an accountant employed by the Finance Commission. The analysis, to be exact, must go beyond the auditor's report, and the list of municipal employees published as of April 30, for some labor items do not appear in the pay roll accounts, and the number of employees is not given at all in the auditor's report. The number given in the list of municipal employees is only that for a day certain, and may not be even a fair average. The number of employees appearing on the list as of April 30, since this list was first published, is as follows:

YEARS.	City.	County.	Total.
1905.....	12,558	536	13,094
1906	12,949	550	13,499
1907	13,174	579	13,753
1908	13,108	571	13,679
1909.....	12,645	577	13,222

From this it appears that in 1908 there were only 74 employees less than in 1907. In 1909 the number of employees is shown to be 531 less than in 1907 and 457 less than in 1908. The pay roll for 1909 can be ascertained at the end of the year, and then a comparison for pay rolls for previous years can be made.

There has been a saving in 1908-09 and 1909-10 on the pay rolls, as compared with those of 1907-08, but the amount of the saving has not yet been ascertained. The savings may be accounted for as follows:

1. To the discharge of employees in lower grades, such as laborers, mechanics, inspectors, etc.
2. To the discharge or reduction in salary of a few in the higher grades.

The results in the first division are due in a measure to the extension of the contract system, and the dropping of superfluous men. It has not been carried to its logical conclusion.

The results in the second division fall even farther behind the reasonable expectations of those interested in reducing the city's expenditures. No good reason can be given for the failure to adopt all of the commission's recommendations as to reductions in salaries in the Assessing, City Clerk, City Messenger, Clerk of Committees, Clerk of Common Council, Collecting, Soldiers' Relief, Treasury, Weights and Measures and other departments. On the other hand, credit must be given for the abolition of the two assistant water commissioners, at \$3,000 each; the supervisor in the Assessing Department, at \$2,400; the reduction of \$1,500 in the salary of the Superintendent of the Cemetery Department; of \$2,500 in the salary of the collector; and of \$1,280 in the salary of the treasurer; the removal from the Health Department of the two assistant commissioners, the secretary, the additional medical officer and the smoke inspector; and the reduction of the salary of the dermatologist, from \$4,000 to \$2,000. These reductions resulted in an annual saving of \$27,280.

D. CONTRACT METHODS.

1. In general.
2. Contracts for North River flagging.
3. The Deer Island wall contract.
4. Bids for coal.
5. Collusion between bidders for iron and steel work on boilers, bridges and school buildings.
6. City lighting.

IN GENERAL.

1. That all contracts exceeding \$2,000 in amount should be awarded after public advertisement and competition, unless some special exigency exists and the head of the department furnishes the Mayor with a written statement giving in detail good and sufficient reasons for not inviting bids by advertisement. Reasons, merely formal and in routine phrase, made for the purpose of evading the statute should not be tolerated.
Nov. 21, 1907,
Vol. 1, p. 105.
2. That reputable firms of known responsibility should be encouraged by fair and businesslike treatment to compete for the city work.
3. That no percentage contracts should be entered into by any department of the city government except in cases presenting features of peculiar difficulty, and only then after a statement in writing has been made by the City Engineer, giving in detail his reasons for advising this course.
4. That in all work undertaken for a stipulated percentage of profit based on the actual cost the contract should provide that the city shall pay no more for labor or materials than the contractor himself pays, and that no money shall be paid until after the contractor has furnished a statement signed by him of all moneys paid to date for labor, services and materials. The other provision found in the regular city contracts should, as far as possible, be incorporated.
5. That the Charter Amendments of 1885, chapter 266, section 12, should be strictly enforced. Members of the City Council should not solicit contracts for any one, much less for themselves. Nor should they "directly or indirectly take part in the . . . making of contracts."
6. That the existing law, Revised Laws, chapter 210, section 9, should be strengthened and amended so as to apply to members of the state Legislature who represent Boston districts; and the law should provide that any city contract obnoxious to its provisions should be void, and that all moneys paid under it may be recovered.
 1. Adopted.
 2. Adopted.
 3. Adopted. This form of contract has been abandoned generally. A few such were made by the Water Department.
 4. No new form of cost plus profit contract prepared. No such contracts made, except the few in the Water Department referred to above.
 5. No evidence that members of City Council, since date of recommendation, solicited contracts for themselves or their friends.

6. Adopted as to members of the City Council, but not as to members of state Legislature. Section 8, chapter 486, Acts of 1909, which becomes effective the first Monday of February, 1910, strengthened the law by making the obnoxious contract voidable at the option of the city and by providing a penalty.

Nov. 14, 1908,
Vol. 1, p. 483. 1. That the law fixing the limit at \$2,000 or above, at which contracts must be advertised, be amended and the limit made \$1,000.

2. More general solicitation of competitive bids in cases under \$1,000.

1. Adopted. See section 30, chapter 486, Acts of 1909, which went into effect September 9, 1909.

2. Adopted. From January 1, 1908, to December 7, 1908, there was a considerable improvement. On the latter date the Mayor issued to the various heads of departments an order requiring the advertisement of such contracts except in such cases as were truly exceptional in their circumstances. Since the latter date the improvement has been notable.

CONTRACTS FOR NORTH RIVER FLAGGING.

Dec. 6, 1907,
Vol. 1, p. 129. 1. That no more stone be ordered under the contracts with Maher Brothers for North River flagging.

2. That when the supply for 1908 is contracted for it should be done only after a public and genuine competition.

1. Adopted.

2. Adopted. (See page 15.)

THE DEER ISLAND WALL CONTRACT.

Oct. 26, 1907,
Vol. 1,
pp. 70, 71. That further payments under the contract of May 1, 1907, between the city and the Atlas Construction Company, for the erection of the concrete wall on Deer Island, be postponed until the contractor has furnished a signed statement giving in detail all his expenses for labor, services and materials.

Adopted.

BIDS FOR COAL.

Feb. 27, 1908,
Vol. 1,
pp. 207, 208. 1. That the city follow the practice among large consumers of coal to place its orders for the entire year at the most favorable season, viz., late winter or early spring.

2. That advertisements for bids be given widest publicity in Boston, New York, Philadelphia and Baltimore, and that copies be sent to every large operator and dealer of coal in each of these cities.

3. That chemical analysis of all coal delivered under these contracts be carefully made by all departments and records kept for future use.

1. Adopted generally.

2. Adopted.

3. Adopted. Chemical tests are made on all coal purchased for various city and county departments by the Supply Department, which includes the bulk of all the coal used by the city and county. Chemical tests are also made on coal purchased by the City Hospital and the School Committee.

COLLUSION BETWEEN BIDDERS FOR IRON AND STEEL WORK ON BOILERS, BRIDGES AND SCHOOL BUILDINGS.

1. That action be brought in the state courts to recover the money out of which the city was defrauded in the boiler repairs contracts, 1904-1906, and in the fireproofing contracts and the Broadway Bridge transaction of 1902.

2. That suits be brought in the United States Circuit Court for the District of Massachusetts against all the members of the Boston Agreement who competed for city work, to recover the triple damages allowed in such cases by the provisions of the Sherman Act; and that the cases should also be brought before the Federal grand jury.

3. For the future the commission recommends that before any contract is let, exceeding \$1,000, the contractor be required to furnish statement under oath that his bid was in good faith, without fraud, collusion or connection of any kind with any other bidder for the same work, or with any city official; that the bidder is competing in his own interest, and without connection with any undisclosed person; and that no other person has any interest in the profits of the contract. That similar affidavit be required from persons submitting figures for sub-contracts where the work is let to a general contractor.

4. That the Legislature pass an act making it a misdemeanor punishable by fine or imprisonment, or both, to submit such an affidavit which contains a false statement; making it a misdemeanor punishable by fine or imprisonment, or both, for two or more persons invited publicly or privately to compete for public work to enter into any combination affecting the bid of either; making any contract entered into by the city with a person or corporation who has been a party to such a combination void, at the option of the city, as to the part uncompleted at the date when the fraud is discovered; and giving the city the right to recover any money previously paid in excess of the reasonable value of the completed work.

1. Adopted.

BOILER REPAIRS CONTRACTS.

Civil suits brought by the city in Superior Court, Suffolk County, against four concerns, for damages resulting from

May 18, 1908,
Vol. 1, p. 303.

pp. 290-293.

the collusive bids of such concerns on contracts for boiler repair work for the Schoolhouse Department. The suits were settled on payment of \$1,100, the amount of the profits of the collusion.

FIREPROOFING CONTRACT CASES.

Suit has been brought by the city in the Superior Court, Suffolk County, against the two corporations which were alleged to have submitted collusive bids. These cases are pending. Two officers of these corporations have been indicted, but the cases have not yet been tried.

BROADWAY BRIDGE CASES.

Two officers, representing the two corporations involved, were indicted in the Superior Court of Suffolk County, pleaded guilty and each paid a fine of \$1,000. The city brought suits for damages against these corporations, and the latter paid the city \$5,000 in settlement, this being the amount of the profit resulting from the collusion.

2. Not adopted. No civil suits brought in United States Court. The cases were presented to a Federal grand jury by the United States District Attorney, and after the evidence had been submitted the grand jury returned no bill. The case was thereupon dismissed. The members of the Boston Agreement were indicted by the grand jury of Suffolk County, though the Finance Commission, owing to the known difficulty of securing convictions in the state courts for a conspiracy at common law, did not recommend that the Boston Agreement cases be laid before the grand jury of Suffolk County. The cases were in fact so presented and indictments were found; but no convictions were secured.

3. Not adopted.
4. Not adopted.

CITY LIGHTING.

INCANDESCENT ELECTRIC LIGHTING IN CITY BUILDINGS, BRIDGES, ETC.

Feb. 5, 1908,
Vol. 1,
pp. 191, 192.

1. That the city be treated, as far as wholesale discounts are concerned, as a single customer, and the discounts struck on the total monthly bills rendered for the city buildings, thereby making possible an annual saving of \$35,000.
2. That the city's five-year contract of June 1, 1904, with the Edison Electric Illuminating Company, be canceled, and a new contract be made, giving the city the benefit of all future reductions in rates made to other customers, and the option to cancel upon three months' notice.
3. That the City Hall, the Old Court House and the Probate and Historical Society Building, be put on one meter, and the city

treated as a single customer on these three buildings, thereby enabling the city to save about \$1,000 a year.

STREET LIGHTING BY GAS.

4. That every opportunity be given to those who may have new Aug. 27, 1908, and modern methods of street lighting to exhibit their processes, Vol. I, p. 386. and to demonstrate their actual operations in the streets and parks.

5. Specifications should be drawn and bids asked for not later than March 1, 1909, so that by April 1 a contract for lighting the streets after the expiration of the then existing contract can be intelligently awarded, a lower price secured, and the present company given no advantage in the competition by reason of its entrenched position.

1. Not adopted. City not treated as a single customer. The amounts paid are based upon quantities used as shown by individual meters. The regular municipal schedule of rates and discounts is applied to the quantities shown by the individual meters and not to the aggregate of such quantities.

2. Not adopted; contract canceled, but no new contract made.

3. Adopted in substance. These buildings were not put on one meter, but the discounts are given on the total quantities used by them. The bills for the fiscal year 1908-09, up to November 1, were \$8,639.93; in 1909-10, up to November 1, \$5,989.12.

4. Adopted. Both gas and electric companies gave such demonstrations in streets and parks.

5. Not adopted. The advertisement for bids was dated June 15, 1909, three and one-half months later than the date recommended by the Finance Commission. The bids were opened June 28, 1909. The Superintendent of Streets began to investigate the financial standing of the lowest bidder — The Greater Boston Illuminating Company — and, before the investigation was finished, July 11, 1909, arrived, on which date section 16, chapter 486, Acts 1909, went into effect. The Corporation Counsel ruled that after July 11, and before the first Monday in February, no contract beyond the fiscal year could be made. The result was that a contract was made between the City of Boston and the Rising Sun Street Lighting Company, for a continuation of the service from September 15, 1909, to the first Monday of February, 1910, at the rate of \$23.60 a lamp a year, a reduction of \$1.60 a lamp from the former rate, but \$3.11 a lamp higher than the bid of the Greater Boston Illuminating Company on a five-year contract.

E. LAND PURCHASES.

1. In general.
2. Evergreen and Mt. Hope cemeteries.
3. City's land experts.
4. Codman street land deal.
5. Land-takings by the Transit Commission along Washington Street Tunnel.

IN GENERAL.

That the incoming Legislature, if necessary, be requested to Aug. 27, 1907,
 permit the acquisition of land for municipal uses by eminent Vol. 1, p. 31.
 domain, and that the departments be prohibited from acquiring
 real estate by private purchase at prices more than 25 per cent.
 in excess of the assessor's valuation.

Adopted; both objects secured by section 31, chapter
 486, Acts of 1909, which takes effect on the first Monday of
 February, 1910.

EVERGREEN AND MT. HOPE CEMETERIES.

1. That the purchase of land for an extension of Evergreen Sept. 12, 1907,
 Cemetery in Brighton, authorized by the loan bill approved July Vol. 1, p. 32.
 26, 1907, be abandoned.

2. That no additional land be purchased for the Mt. Hope
 Cemetery by private purchase, unless the same can be obtained
 for a price not exceeding 25 per cent. in excess of the assessor's
 valuation.

1. Adopted; land not purchased.
2. Adopted; land not purchased.

CITY'S LAND EXPERTS.

That the Law Department bring suit to test the question Aug. 27, 1908,
 of liability of an expert employed by the city who has undisclosed Vol. 1, p. 391.
 interests in a transaction in which the city is engaged, and which
 interests are adverse to those of the city.

Not adopted.

CODMAN STREET LAND DEAL.

Civil suits should be brought to recover the money lost in Nov. 16, 1908,
 the Codman street land purchase. Vol. 1, p. 487.

Not adopted, as indictments are pending.

LAND-TAKINGS BY THE TRANSIT COMMISSION ALONG
WASHINGTON STREET TUNNEL.

Jan. 25, 1909,
Vol. 2, p. 124.

1. In the taking of land no settlements should be made for a price exceeding 25 per cent. more than the average assessed value of the property for the preceding three years.
2. That in all future tunnel or subway construction at the expense of the city the same right of appeal to the Board of Railroad Commissioners should be given to the city as now enjoyed by the railway.
 1. Not adopted.
 2. Not adopted.

F. LEGISLATION REQUESTED BY THE FINANCE COMMISSION AND
NOT PREVIOUSLY NOTED HEREIN.

1. Powers of the Civil Service Commission.
2. Removal of city employees.
3. Powers of the Mayor.
4. Powers of the Finance Commission.

POWERS OF THE CIVIL SERVICE COMMISSION.

Feb. 15, 1908,
Vol. 1,
pp. 197, 210.

1. That all pay rolls be certified by the state Civil Service Commission before payment.
 2. The approval of the bill recommended by the Massachusetts Civil Service Reform Association for the selection of heads of departments under proper safeguards by the Civil Service Commission.
 1. Adopted. Chapter 210, Acts 1908, was passed to accomplish same. It has since been modified by chapter 587, Acts 1908.
 2. Adopted. See section 9, chapter 486 of the Acts of 1909.
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REMOVAL OF CITY EMPLOYEES.

Feb. 27, 1908,
Vol. 1, p. 210.

That chapter 314 of the Acts of 1904, giving the right to employees classified under the civil service rules to demand a hearing before removal, suspension, reduction of compensation or lowering in rank, be repealed.

Not adopted.

POWERS OF THE MAYOR.

Nov. 10, 1908,
Vol. 1,
pp. 210, 451.

1. That the Mayor be given the power to reduce, as well as to disapprove in their entirety, any items in an appropriation or loan bill, and be given the same power to veto appropriations for the County of Suffolk that he has to veto appropriations for the city.
2. That the Mayor be given a veto power over all appropriations and votes of the Board of Aldermen, acting as County Commissioners.
 1. Adopted. Chapter 292, Acts of 1908. Chapter 486, Acts of 1909, sections 2, 3 and 4 give even more power to the Mayor. In brief, under the latter act, the Mayor has an absolute veto on all appropriations, loans, resolutions and votes of the City Council, and has power to reduce items in money bills, or to disapprove them wholly. If the Council does not accept or reject a loan order or ordinance submitted by the Mayor, within sixty days of its filing, the same shall be in force as if adopted by the Council. All appropriations must originate with the Mayor, and either the Mayor or City Council, or both, may originate loan bills.
 2. Adopted. Chapter 292, section 2, Acts of 1908; chapter 486, section 1, Acts of 1909.

POWERS OF THE FINANCE COMMISSION.

1. That if the investigating power of the commission is to be Mar. 17, 1908,
more certain and effective, additional legislation should be enacted. Vol. 1,

2. That it be made a misdemeanor, punishable on complaint of pp. 244, 245.

the commission, by fine or imprisonment, or both, for any person
duly summoned to fail to appear, or to refuse to answer pertinent
questions, or to produce his books, or to interrupt the proceedings
of the commission by unseemly or offensive conduct. False testi-
mony might be specifically declared to be perjury.

1. Adopted; chapter 562 of the Acts of 1908, passed in
compliance with this recommendation, defined the power of
the commission, and provided that it shall report its findings
and recommendations to the General Court as a basis for
future legislation relating to the government of the city.

2. Adopted. Acts of 1908, chapter 562.

G. CITY DEBT.

1. In general.
2. Loan order of July 26, 1907.

Jan. 30, 1909,
Vol. 2, p. 168.

IN GENERAL.

1. That no further money be borrowed outside the debt limit except for rapid transit purposes.
2. That no more money be borrowed for the extension of water mains, schools, sewer construction, current purposes or any purpose of an annually recurrent nature.
3. That the Legislature be requested forthwith to repeal all laws authorizing the issuing of debt for purposes inconsistent with the foregoing recommendations.
4. That the auditor's annual report should contain a statement as of January 31 of each year, showing real indebtedness of the city, including its share of metropolitan debts, substantially as prepared for the commission by the Statistics Department in the tables printed in its report of November 29, 1907.

1. Adopted in substance. In 1909-10 only \$317,100, exclusive of rapid transit loans, has been borrowed outside the debt limit, \$250,000 being for schools, \$50,000 for Northern avenue, and \$17,100 for the Cambridge bridge. Chapter 315 of the Acts of 1909, which went into effect on July 1, 1909, provides that all authority to borrow outside the debt limit, previously given under special acts, is revoked, and that such loans shall not hereafter be made except for rapid transit purposes, and for certain temporary objects, *i. e.*, to pay money due on contracts made prior to June 1, 1909, or to pay executions of court on suits brought under the acts authorizing loans made outside the debt limit prior to June 1, 1909. The commission had previously (November 10, 1908) recommended that the laws prohibiting the construction of sewers, except out of money borrowed outside the debt limit, be repealed, and that the city be permitted to construct sewers out of money raised by taxation or from loans inside the debt limit. Chapter 204 and chapter 514 of the Acts of 1908 cover these recommendations, but both of these acts have been superseded by chapter 315 of the Acts of 1909, which practically covers all loans outside the debt limit except for transit purposes and waterworks.

2. Adopted in part. In 1909-10 no money was borrowed for waterworks, for "street improvements" or for current expenses. There were borrowed for the construction of sewerage works within the watershed of the Charles River Basin, under chapter 485 of the Acts of 1907, and chapter 514 of the Acts of 1908 (the surface drainage acts) \$664,000 within the debt limit; for sewerage works, under chapter 426 of the Acts of 1897 and chapter 204 of the Acts of 1908, \$300,000 within the debt limit; and for schools \$1,000,000, of which \$250,000 was outside the debt limit.

3. Adopted so far as the recommendation relates to loans outside the debt limit (Acts of 1909, chapter 315, above cited), but not adopted as to loans within the debt limit for other purposes of an annually recurrent nature.

4. Not adopted. The city's net debt on January 31, 1910, including its share of the Metropolitan and State debts, is as follows:

Net City and County Debt	\$71,345,972 58
City's share of Metropolitan District Debt	38,427,575 11
City's share of State Debt	6,721,727 10
Total	\$114,495,274 79

Metropolitan District Debt January 31, 1910.

	Net Debt.	Boston's Share by Present Apportionments.
Metropolitan parks	\$7,594,234 20	\$4,725,891 94
Metropolitan boulevards	2,118,061 55	989,346 55
Metropolitan sewer, north	5,364,407 78	869,034 06
Metropolitan sewer, south	8,285,526 08	3,312,553 33
Metropolitan water	\$23,362,229 61	\$9,896,825 88
	33,625,791 17	26,530,749 23
	\$56,988,020 78	\$36,427,575 11

The net debt for Charles River Basin (\$3,370,647.80) not included, as it has not yet been apportioned.

Massachusetts Direct Debt January 31, 1910.

LOAN.	Gross.	Sinking Funds.	Net.
Abolition of grade crossings	\$9,800,000 00	\$7,216,384 38	\$2,583,615 62
Armory	3,051,500 00	1,118,374 78	1,933,125 24
Fitchburg Railroad securities	5,000,000 00	5,000,000 00	
Harbor improvement	500,000 00	177,749 03	322,250 97
Massachusetts Hospital for Consumptives	750,500 00		
Massachusetts Hospital for Epileptics	548,450 00	1,089,008 91	5,047,441 09
Prisons and hospitals	4,837,500 00		
Massachusetts war	1,240,000 00	555,961 27	684,038 73
Medfield Insane Asylum	1,469,800 00	681,618 91	788,181 09
Metropolitan parks, Series 2, one-half	2,567,500 00	456,361 86	2,111,138 14
State highway	6,199,500 00	1,841,277 74	4,358,222 26
State House construction	1,350,000 00	1,425,978 43	859,023 57
State House	935,000 00		
Suffolk County Courthouse	114,000 00	Serial.	
	\$38,363,750 00	\$19,562,713 29	\$18,687,036 71

Boston's proportional interest in the net debt was 35.97 per cent (Boston's proportion of the state tax for 1909 — \$18,687,036.71), or \$6,721,727.10.

LOAN ORDER OF JULY 26, 1907.

1. That all future loans for pavement and street construction Nov. 29, 1907,
be limited to ten years. Vol. 1, p. 126.
2. That before any loan bill is passed by the City Council the
opinion of the head of each department interested be obtained in
writing.
3. That certain items in the loan bill of July 26, 1907, aggre-
gating \$536,000, be rescinded.

1. Not adopted. The only loans of this kind were for
"making of highways," and the term was twenty years.

2. Not adopted.

3. Not adopted. The Mayor has three times, April 15,
1909; October 11, 1909; October 27, 1909, recommended
the rescission of \$235,500 of the following loans, which had
been authorized by the loan order of July 26, 1907, but
which had not been issued:

Mt. Hope Cemetery enlargement	\$40,000
Evergreen Cemetery enlargement	40,000
Dorchester North Burying Ground, stone wall and fence	6,000
Boston Insane Hospital, land and buildings,	125,000
Independence square, new walks	10,000
Franklin square, sand garden and gymnastic apparatus	2,500
Boston Common, parade ground, grading and lockers	12,000
<hr/>	
	\$235,500

The Common Council, on January 13, 1910, in concur-
rence, rescinded all these items, except that for the Franklin
square sand garden (\$2,500), and the order was signed by
the Mayor on January 19, 1910.

The action taken on the other items is as follows:

The loan for \$60,000 for the playground at Parker Hill
has not been issued. The \$100,000 balance of the \$400,000
"street improvement" loan, the loan of \$25,000 for a play-
ground for Ward 13, the loan of \$15,000 for the engine house
and the land at Orient Heights, and that of \$15,000 for the
engine house at Parker Hill have been issued. The loan of
\$60,000 for the Mt. Washington Avenue Bridge has been
transferred and used to rebuild the Boylston Street Bridge,
a necessary and proper use. The loan of \$4,000 for altera-
tions at Ladder House for Engine 29 was transferred —
\$3,000 to house, land and apparatus, Forest Hills, and
\$1,000 for landing for fire boat and quarters for men, both
seemingly proper uses.

H. MISCELLANEOUS MATTERS.

1. The use of Northern Avenue Bridge by the Union Freight Company.
2. Loan for Hyde Park avenue.
3. Unlicensed dogs.

THE USE OF NORTHERN AVENUE BRIDGE BY THE
UNION FREIGHT COMPANY.

That the city government, subject to the approval of the Rail-Road Commissioners, be given authority by the Legislature to assess charges for part of the cost of construction of bridges over water courses on the public service corporations which are specially benefited.

July 14, 1908,
Vol. 1, p. 358.

Not adopted.

LOAN FOR HYDE PARK AVENUE.

That chapter 437 of the Acts of 1908, authorizing the city to borrow \$70,000 outside of the debt limit for the improvement of Hyde Park avenue be rejected by the City Council.

Nov. 28, 1908,
Vol. 1, p. 508.

Not adopted. Act accepted, but loan issued for \$69,000 inside the debt limit.

UNLICENSED DOGS.

The appointment of a constable be revoked and new appointee be required to keep regular books of accounts, giving dates on which dogs are received, dates upon which they are killed and dates upon which they are delivered to N. Ward Company; also, that the company keep account of number and date of delivery of dogs to them. Some official should be designated to verify constable's accounts.

Mar. 17, 1908,
Vol. 1, p. 250.

Not adopted, but another and acceptable remedy has been provided. The work is being performed by the Animal Rescue League, three of whose officials have been appointed by the Mayor as constables for this purpose under the provisions of chapter 182 of the Acts of 1908, at a compensation of \$1,000 each a year. The \$3,000 thus paid is turned into the treasury of the league, and it performs the work at its own expense. The cost to the city in 1906-07, was \$3,425, and 1907-08, \$3,695.



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